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PUBLIC ACCOUNTS

of

Government
Publications

CANADA

for the

FISCAL YEAR ENDED MARCH 31

1949/1950



and

REPORT OF THE AUDITOR GENERAL

OTTAWA
EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
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PUBLIC ACCOUNTS



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and

REPORT OF THE
AUDITOR GENERAL

PRINTED BY THE
GOVERNMENT OF ONTARIO
TORONTO, 1960

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To His Excellency Field Marshal the Right Honourable Viscount Alexander of Tunis, K.G., G.C.B., G.C.M.G., C.S.I., D.S.O., M.C., LL.D., A.D.C., Governor General and Commander-in-Chief of Canada.

MAY IT PLEASE YOUR EXCELLENCY:

The undersigned has the honour to present to Your Excellency the Public Accounts of Canada for the Fiscal Year ended March 31, 1950.

All of which is respectfully submitted.

D. C. ABBOTT,
Minister of Finance.

OTTAWA, November 15, 1950.

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REPORT OF THE AUDITOR GENERAL

PART I

**SURVEY OF THE PUBLIC ACCOUNTS
OF CANADA**

and

**STATEMENTS OF REVENUES AND
EXPENDITURES AND BALANCE SHEET, ETC.,
FOR THE FISCAL YEAR ENDED MARCH 31, 1950**

DEPARTMENT OF FINANCE,

OTTAWA, November 15, 1950.

The Honourable D. C. Abbott,
Minister of Finance,
Ottawa, Canada.

Sir:

In accordance with Section 38 of The Consolidated Revenue and Audit Act, 1931, I have the honour to submit the Public Accounts of the Government of Canada for the fiscal year ended March 31, 1950. The accounts are arranged in three sections as follows:

Part I A survey of the Public Accounts of Canada, together with the Statement of Revenues and Expenditures for the fiscal year 1949-50, the Balance Sheet as at March 31, 1950, and various supporting schedules, statements and appendices.

Part II Details of Revenue and Expenditure and Balance Sheet transactions by Departments.

Part III Statement of Government Assistance to Railways since Confederation.

The Report of the Auditor General to the House of Commons on his examination of the accounts for the year is also appended to the present volume.

PART I

SURVEY OF THE PUBLIC ACCOUNTS

Following the practice of recent years this survey will endeavour to summarize the Government's financial transactions for the fiscal year 1949-50 in such a way as to enable the reader to grasp the significance of the voluminous details to be found in this report, and to assist also in placing them in proper perspective in relation to one another. To make it easier to follow, the figures in the survey have been given in most cases to the nearest million dollars.

The pages which follow present:

1. A brief summary of the highlights of Governmental financial operations during the year.
2. A review of the budgetary accounts for 1949-50, with an analysis of the budgetary revenues and expenditures and surplus for the fiscal year and comments on the more significant aspects of the more important items.
3. A brief review of the cash transactions, with an explanation of the relationship between the budgetary and the cash accounts.
4. A summary of the Government's Balance Sheet position as at March 31, 1950, with an analysis of the changes that have taken place in the principal asset and liability categories during the year.
5. An analysis of the public debt as at March 31, 1950, with a summary of security issues and redemptions during the fiscal year.

1. HIGHLIGHTS OF GOVERNMENTAL FINANCIAL OPERATIONS DURING 1949-50

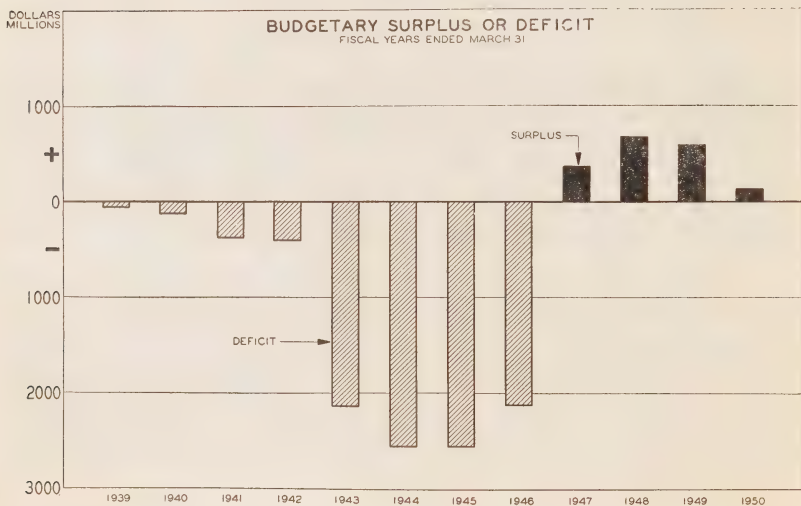
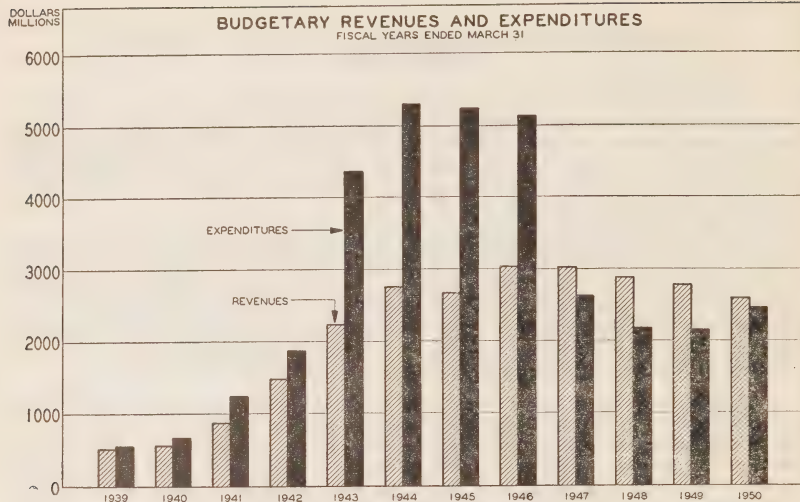
In 1949-50, for the fourth successive year since the termination of the war, the financial operations of the Government resulted in a budgetary surplus. Total revenues for the year were \$2,580.1 million and total expenditures were \$2,448.6 million. The resulting surplus of \$131.5 million compares with the surplus of \$595.5 million achieved in 1948-49, and brings to a total of \$1,776.8 million the amount by which the Government has been able to reduce its net debt during the past four fiscal years.

Economic activity in Canada continued at a high level during the fiscal year and is reflected in the remarkable buoyancy of the revenues, notwithstanding the successive reductions in tax rates which have been made. The Government's announced budgetary policy of economy in expenditures and of deferring all public works and construction projects of a less urgent nature, is reflected in the expenditures of the year, but is obscured to some extent by the substantial increase in the national defence program, the additional expenditures occasioned by the accession of Newfoundland, and by higher prices and rates of pay.

Although the budgetary surplus for 1949-50 was \$131.5 million, the Government was able nevertheless to make loans and advances in excess of \$400 million, and at the same time to retire outstanding funded debt to the extent of \$493 million. The manner in which this was achieved may best be understood by taking an overall view of the Government's cash transactions for the year. As explained in greater detail in the section on "The Cash Accounts", all the Government's cash receipts and disbursements are not reflected in the budgetary accounts, nor do all budgetary transactions result in the inflow or outgo of cash. Substantial amounts are received and paid out for other purposes—such as the loans and advances which the Government is required to make and the transactions in connection with the many superannuation, pension, insurance, annuity and deposit and trust accounts which it has undertaken to hold or administer. On the other hand a part of the budgetary revenues and expenditures are merely of an accounting or bookkeeping nature and do not result in the receipt or disbursement of cash.

Adjusting the budgetary surplus of \$131.5 million for non-cash transactions, there was a cash balance of \$422.6 million, which with \$152.5 million from non-budgetary receipts, and \$381.1 million from the proceeds of the net sales of bonds from the Government's security holdings made \$956.2 million available for making loans, advances and investments and for retiring outstanding funded debt. During the fiscal year loans and investments and other extra-budgetary disbursements amounting in the aggregate to \$412.7 million were made, and funded debt amounting to \$493 million was retired. The increase of \$50.5 million in cash balances accounts for the remainder of the \$956.2 million of cash available from the year's operations.

The amount of \$493 million, however, is not a measure of the extent to which the funded debt *held by the public* was reduced during the year. If account is taken of the net sales of securities from the Government's securities portfolios, the net retirement of debt in the hands of the public was only \$111.9 million and this was offset further by the increase occasioned by certain non-cash transactions, the chief of which were the assumption of a portion of the Newfoundland debt under the Terms of Union, and the adjustment of the Canadian dollar value of the Government's external funded debt due to the revaluation of currencies on September 20, 1949. If these are taken into account, the actual decrease in the amount of funded debt outstanding *in the hands of the public* was only \$15.8 million during the fiscal year. For a more detailed discussion see pages xxxvii and xxxviii.



2. THE BUDGETARY ACCOUNTS

A summary statement of revenues and expenditures and surplus or deficit for the fiscal years ended March 31, 1946 to March 31, 1950, inclusive, with the comparable figures for the fiscal year ended March 31, 1939, is given in Table I which follows:

TABLE I

BUDGETARY REVENUES AND EXPENDITURES AND SURPLUS OR DEFICIT FOR THE YEARS ENDED MARCH 31, 1939, AND MARCH 31, 1946, TO MARCH 31, 1950, INCLUSIVE
(In millions of dollars)

	Fiscal Years Ended March 31					
	1939	1946	1947	1948	1949	1950
Revenues.....	502.2	3,013.2	3,007.9	2,871.7	2,771.4	2,580.1
Expenditures.....	553.1	5,136.2	2,634.2	2,195.6	2,175.9	2,448.6
Surplus.....			373.7	676.1	595.5	131.5
Deficit.....	50.9	2,123.0				

During the fiscal year 1938-39, budgetary revenues amounted to \$45.03 and budgetary expenditures to \$49.59 for each person in Canada. In 1949-50, per capita budgetary revenues were \$190.43 and per capita expenditures \$180.72, being for revenues approximately four times and for expenditures slightly more than 3½ times the corresponding per capita figures for the last pre-war year. However, it should be borne in mind that during the past eleven years the gross national product of Canada has more than trebled, increasing from \$5,165 million for the calendar year 1938 to \$16,074 million for the calendar year 1949. Consequently, a more realistic comparison of current and pre-war revenues and expenditures may be made by considering them as a percentage of the gross national product. In 1949-50 budgetary revenues were equivalent to 16.1 per cent of the gross national product as compared with 9.7 per cent in 1938-39, while in 1949-50 budgetary expenditures were 15.2 per cent of the gross national product compared with 10.7 per cent in 1938-39, representing an increase of approximately two-thirds in the case of revenues and two-fifths in the case of expenditures over the pre-war figures. In the table which follows are presented revenues and expenditures on a per capita basis and as a percentage of the gross national product for the fiscal years 1938-39 and 1945-46 to 1949-50 inclusive.

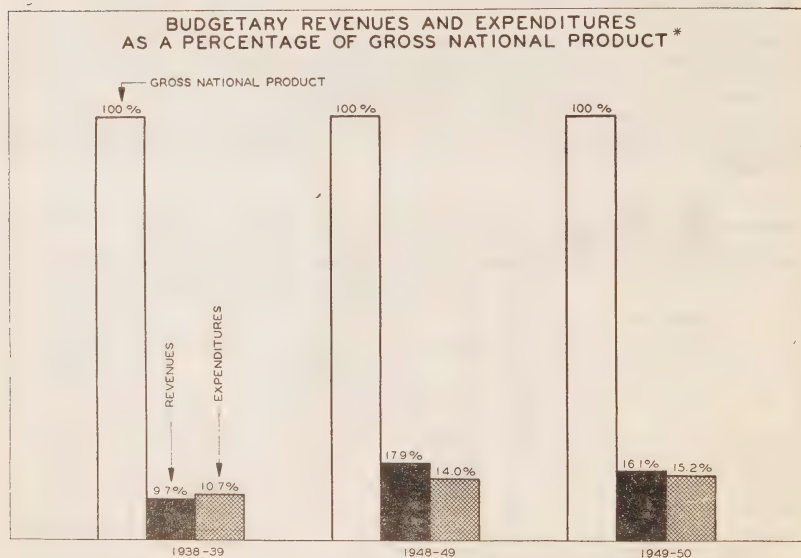
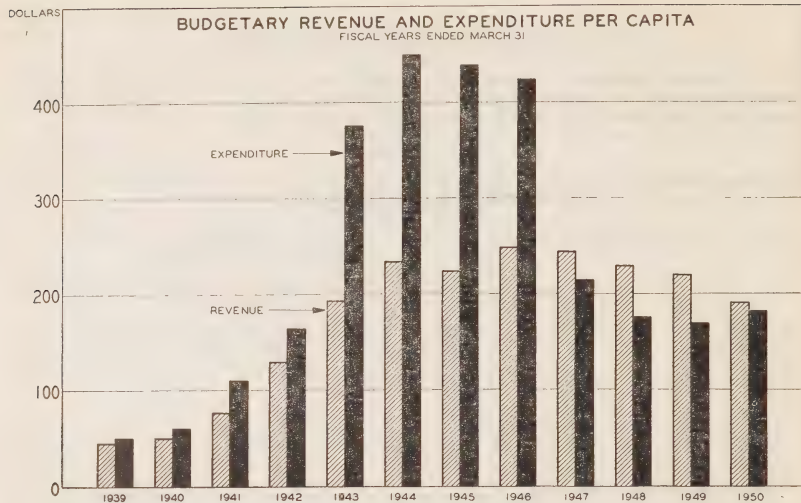
TABLE II

BUDGETARY REVENUES AND EXPENDITURES PER CAPITA AND AS A PERCENTAGE OF GROSS NATIONAL PRODUCT FOR THE FISCAL YEARS 1938-39 AND 1945-46 TO 1949-50 INCLUSIVE

Fiscal Year	Budgetary Revenues		Budgetary Expenditures	
	Per Capita ⁽¹⁾	As a Percentage of Gross National Product ⁽²⁾	Per Capita ⁽¹⁾	As a Percentage of Gross National Product ⁽²⁾
	\$	%	\$	%
1938-39.....	45.03	9.7	49.59	10.7
1945-46.....	248.63	25.5	423.82	43.5
1946-47.....	244.40	25.0	214.04	21.9
1947-48.....	228.24	21.0	174.51	16.1
1948-49.....	215.12	17.9	168.90	14.0
1949-50.....	190.43	16.1	180.72	15.2

(1) Based on estimated population as of June 1 in fiscal year.

(2) Based on gross national product for nearest calendar year.



* GROSS NATIONAL PRODUCT AS OF CALENDAR YEAR ENDING DECEMBER 31 WITHIN FISCAL YEAR

A. REVENUES

Total revenues for 1949-50 were \$2,580.1 million, a decrease of \$191.3 million from the total for the previous year. Of the total for the year, the sum of \$1,300.8 million or 50.4 per cent was derived from direct taxes, \$1,022.4 million or 39.6 per cent from indirect taxes, and the remaining \$257 million or 10 per cent from non-tax revenues and special receipts and credits. A statement of revenues for the fiscal year 1949-50, classified by major categories, with the corresponding figures for 1948-49, is presented in Table III.

TABLE III

STATEMENT OF REVENUES, BY MAJOR CLASSIFICATIONS, FOR THE YEARS ENDED MARCH 31, 1950
AND MARCH 31, 1949
(In millions of dollars)

Source	Fiscal Year Ended March 31				Increase or Decrease (—)	
	1950		1949		Amount	Percent
	Amount	Percent	Amount	Percent		
Ordinary revenues—						
Direct taxes—						
Personal income tax.....	622.0	24.1	762.6	27.5	-140.6	-18.4
Non-resident income taxes.....	47.5	1.8	43.4	1.6	4.1	9.4
Corporation income tax.....	603.2	23.4	492.0	17.8	111.2	22.6
Excess profits tax.....	-1.8	-0.1	44.8	1.6	-46.6	-104.0
Succession duties.....	29.9	1.2	25.5	0.9	4.4	17.3
Total direct taxes.....	1,300.8	50.4	1,368.3	49.4	-67.5	-4.9
Indirect taxes—						
Customs import duties.....	225.9	8.7	223.0	8.0	2.9	1.3
Excise duties.....	220.6	8.6	204.7	7.4	15.9	7.8
Excise taxes.....	571.5	22.2	636.1	23.0	-64.6	-10.1
Other taxes.....	4.4	0.1	4.0	0.1	0.4	10.0
Total indirect taxes.....	1,022.4	39.6	1,067.8	38.5	-45.4	-4.2
Total tax revenues.....	2,323.1	90.0	2,436.1	87.9	-113.0	-4.6
Non-tax revenues—						
Post office.....	84.5	3.3	80.6	2.9	3.9	4.8
Return on investments.....	91.5	3.5	107.9	3.9	-16.4	-15.2
Other non-tax revenues.....	29.6	1.2	24.4	0.9	5.2	21.3
Total non-tax revenues.....	205.6	8.0	212.9	7.7	-7.3	-3.5
Total ordinary revenues.....	2,528.7	98.0	2,649.1	95.6	-120.4	-4.5
Special receipts and credits.....	51.4	2.0	122.3	4.4	-70.9	-57.9
Total revenues.....	2,580.1	100.0	2,771.4	100.0	-191.3	-6.9

NOTE: Due to rounding off, columns may not add exactly to totals shown.

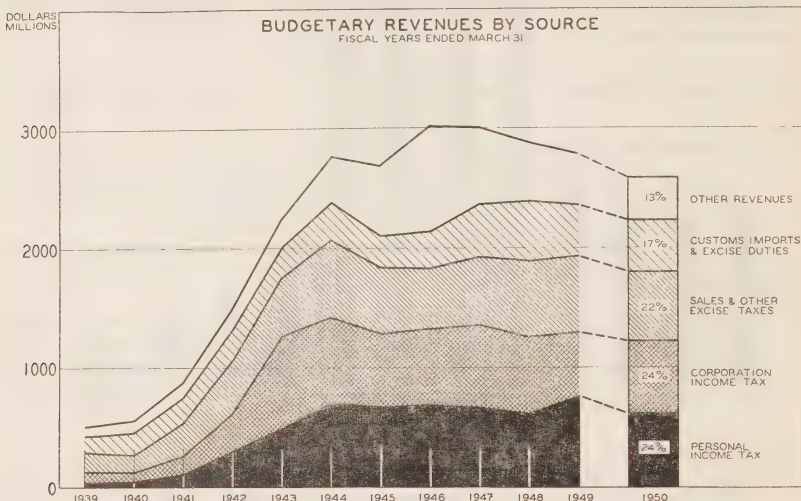
(1) DIRECT TAXES

Taxes on Personal Incomes

Revenues from the personal income tax amounted to \$622 million and again exceeded those from any other source. Although high levels of employment and income prevailed throughout the year, the total collections for the year were \$140.6 million, or 18.3 per cent less than those in 1948-49, due to the increase in exemptions and the reduction in tax rates announced in March, 1949, effective January 1, 1949. However, the full effects of the higher exemptions and lower rates were not apparent in 1949-50, because of substantial payments received during the fiscal year in respect of 1948 and earlier taxation years, and also because tax deductions at the source continued for some time at the higher rates.

Non-resident Income Taxes

Revenues under this heading represent withholding taxes on payments of interest, dividends, rents and royalties made to non-residents. The total of \$47·5 million for 1949-50 is \$4·1 million greater than for the previous year, an increase largely due to a higher level of dividend payments during 1949.



Corporation Income and Excess Profits Taxes

Corporation income taxes in 1949-50 superseded excise taxes as the second largest source of governmental revenue. Receipts during the fiscal year totalled \$603·2 million and were \$111·2 million or 22·6 per cent more than the total of \$492 million in 1948-49.

This large increase is attributable partly to the high level of profits earned during the taxation period and partly to the decline during the fiscal year in tax refunds and adjustments in connection with the re-negotiation of war contracts.

The excess profits tax was repealed as of December 31, 1947. The small "clean-up" payments received during the year were exceeded by refunds and adjustments to the extent of \$1·8 million.

Succession Duties

Revenues from succession duties totalled \$29·9 million for 1949-50, an increase of \$4·4 million over the total for the previous fiscal year.

(2) INDIRECT TAXES

Customs Import Duties

Net revenues from customs import duties in the fiscal year 1949-50, after the payment of drawback claims and refunds, amounted to \$225·9 million, a small increase of \$2·9 million or 1·3 per cent over the corresponding total for 1948-49.

Excise Duties

Excise duties are levied exclusively on alcoholic beverages and tobacco products. In 1949-50 total revenues from this source amounted to \$220·6 million, an increase of \$15·9 million or 7·8 per cent over the total for the previous year. Table IV, which follows, shows the distribution of these revenues as between alcoholic beverages and tobacco products.

TABLE IV

EXCISE DUTY COLLECTIONS FOR THE YEARS ENDED MARCH 31, 1950, AND MARCH 31, 1949
(In thousands of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)	
	1950	1949	Amount	Percent
Spirits, malt, etc.....	107,035	101,105	5,930	5.9
Cigars, cigarettes and tobacco.....	115,982	106,241	9,741	9.2
Licences.....	38	39	—1	—2.6
	223,055	207,385	15,670	7.6
Less refunds.....	2,490	2,733	—243	—8.9
Total Excise Duties.....	220,565	204,652	15,913	7.8

Excise Taxes

The revenues under this heading include a wide variety of taxes on commodities and services levied under the Excise Tax Act. In 1948-49, they constituted the second largest source of governmental revenues, but in 1949-50 they were the third largest revenue producer, collections being exceeded by the yield of individual and corporation income taxes. Total net excise tax revenues in 1949-50 were \$571.5 million, a reduction of \$64.6 million or 10.1 per cent from the total for 1948-49.

In terms of productivity, the most important excise tax was the sales tax, which yielded a gross revenue of \$415.2 million during 1949-50, an increase of \$25 million or 6.4 per cent over the previous year. This increase, which reflects a somewhat higher level of prices and an increased volume of transactions, took place despite the fact that during the year fuel oil for lighting and heating was added to the list of exempt items.

The second largest revenue source among the excise taxes was the tax on tobacco products, which yielded a revenue of \$83.5 million during the fiscal year. The increase of \$5.8 million or 7.5 per cent over the total for 1948-49 is indicative of the continuing upward trend in tobacco consumption.

Notwithstanding the increased yield from these two tax sources, the overall revenue from excise taxes showed a substantial decrease from the preceding year due to the elimination or reduction in rates of taxes on a number of commodities. The taxes on soft drinks, candy and chewing gum, transportation tickets and communications were repealed on March 22, 1949, and yielded only small "clean-up" amounts during the year. The taxes on cosmetics and toilet preparations, luggage, matches and lighters, smokers' supplies, and pens and pencils were reduced to 10 per cent on March 22, 1949, and as a result produced sharply reduced revenue during the year. The change of the 25 per cent retail purchase tax to a 10 per cent tax at the manufacturers' level resulted in a lower yield from this source.

Table V showing details of excise collections for the years ended March 31, 1950 and March 31, 1949, follows:

TABLE V

EXCISE TAX COLLECTIONS FOR THE YEARS ENDED MARCH 31, 1950 AND MARCH 31, 1949
(In thousands of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)	
	1950	1949	Amount	Percent
Taxes on Commodities—				
Sales Tax.....	415,222	390,174	25,048	6.4
Automobiles, rubber tires and tubes.....	38,193	36,943	1,250	3.4
Beverages.....	1,627	27,689	—26,062	—94.1
Candy and chewing gum.....	1,030	19,888	—18,858	—94.8
Cigars, cigarettes and tobacco.....	83,498	77,665	5,833	7.5
Cigarette papers and tubes.....	7,223	6,999	224	3.2

TABLE V—*Concluded*

EXCISE TAX COLLECTIONS FOR THE YEARS ENDED MARCH 31, 1950 AND MARCH 31, 1949—*Concluded*
(In thousands of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)	
	1950	1949	Amount	Per cent
Electric and gas appliances.....		3,894	-3,894	-100.0
Furs.....	2,937	3,693	-756	-20.5
Jewellery, watches, ornaments, etc.....	4,077		4,077	100.0
Matches and lighters.....	1,091	3,412	-2,321	-68.0
Phonographs, radios and tubes.....	3,101	3,562	-461	-12.9
Special excise on importations.....		279	-279	-100.0
Toilet preparations and soaps.....	4,316	7,757	-3,441	-44.4
Trunks, bags, luggage, etc.....	2,257	5,565	-3,308	-59.4
Wines.....	2,126	2,060	66	3.2
Sundry.....	2,310	4,700	-2,390	-50.9
Taxes on Amusements and Services—				
Amusements.....		2,483	-2,483	-100.0
Tax on pari-mutuel bets.....		105	-105	-100.0
Transportation and communication.....	3,967	29,034	-25,067	-86.3
Stamps, including payment of taxes on jewellery, china-ware, cabaret attendance, etc.....	9,898	22,725	-12,827	-56.4
Licences, interest and miscellaneous.....	370	382	-12	-3.1
Less refunds.....	583,242	649,009	-65,767	-10.1
	11,785	12,871	-1,086	-8.4
Total Excise Taxes.....	571,457	636,138	-64,680	-10.1

Miscellaneous Indirect Taxes

Small amounts of revenue were derived from the tax on chartered bank note circulation; from the tax on the net premium income of insurance companies; from a tax on the export of electric energy and natural gas from Canada; and from a tax on the export of furs from the Northwest Territories.

Table VI which follows shows the amounts received from these miscellaneous indirect taxes during 1949-50 and the preceding fiscal year.

TABLE VI

MISCELLANEOUS INDIRECT TAXES FOR THE YEARS ENDED MARCH 31, 1950 AND MARCH 31, 1949
(In thousands of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)	
	1950	1949	Amount	Percent
Chartered bank note circulation.....	121	166	-45	-27.1
Insurance Companies.....	3,789	3,339	450	13.5
Fur export tax.....	94	96	-2	-2.1
Duty on the export of electric power and natural gas.....	432	435	-3	-0.7
Total miscellaneous indirect taxes.....	4,436	4,036	400	10.0

(3) NON-TAX REVENUES

Non-tax revenues for 1949-50 totalled \$205.6 million, a decrease of \$7.3 million or 3.5 per cent from the corresponding amount for 1948-49.

Increases in Post Office receipts and other non-tax revenue sources are more than offset by the decrease of \$16.4 million in "Return on Investments". This classification again constituted the largest source of revenue in the non-tax category, yielding \$91.5 million in 1949-50,

compared with \$107.9 million in the previous year. The decrease of \$16.4 million was due primarily to a reduction in earnings on bonds held in the Securities Investment Account (reflecting the reduced holdings in the Account) and to the reduction in interest on advances under the Export Credits Insurance Act (attributable to the absence in 1949-50, of any credits to revenue arising out of the consolidation of interest with advances). The larger items included in the total of receipts under this classification are: interest on advances to the Canadian National Railways, \$21.9 million; profits of the Bank of Canada for the calendar year 1949, \$20.4 million; interest on loans to, and operating profits in the calendar year 1949 of, the Foreign Exchange Control Board, \$16 million; interest on bonds held in the Securities Investment Account, \$6.1 million; interest on loans to foreign governments under Part II of The Export Credits Insurance Act, \$15.2 million; interest on advances under the Soldier Settlement and Veterans' Land Acts, \$3.4 million; interest on Central Mortgage and Housing Corporation debentures, \$2.6 million; and interest on advances to the National Harbours Board, \$2.3 million.

Post Office receipts totalled \$84.5 million, an increase of \$3.9 million over the corresponding figure for 1948-49. As costs of operating the Post Office Department during 1949-50 totalled \$82.6 million, receipts exceeded costs by \$1.9 million. However, in making this comparison it is to be noted that the total shown for Post Office receipts does not reflect the value of services rendered free of charge to other departments, nor does the total shown for operating expenses include any charges for premises owned by the Government and occupied by the Post Office Department or for certain accounting and miscellaneous services provided by other departments.

An analysis of non-tax revenues by principal classification is given in Table VII which follows:

TABLE VII
NON-TAX REVENUES FOR THE YEARS ENDED MARCH 31, 1950 AND MARCH 31, 1949
(In thousands of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (-)	
	1950	1949	Amount	Percent
Post Office	84,512	80,604	3,908	4.8
Return on investments	91,529	107,889	-16,360	-15.2
Bullion and coinage	4,524	3,253	1,271	39.1
Privileges, licences and permits	7,590	6,436	1,154	17.9
Proceeds from sales	2,897	2,632	265	10.7
Services and service fees	11,162	8,606	2,556	29.7
Refunds of previous years' expenditures	1,516	1,687	-171	-10.1
Miscellaneous	1,871	1,841	30	1.6
Total non-tax revenue	205,599	212,948	-7,349	-3.5

(4) SPECIAL RECEIPTS AND CREDITS

The total of special receipts and other credits for the fiscal year 1949-50 was \$51.4 million, a decrease of \$70.9 million or 57.9 per cent from the total of \$122.3 million for the previous year. Table VIII which follows presents a summary of the principal sources of special receipts and other credits for the years ended March 31, 1950 and March 31, 1949:

TABLE VIII
SPECIAL RECEIPTS AND OTHER CREDITS FOR THE YEARS ENDED MARCH 31, 1950 AND MARCH 31, 1949
(In thousands of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (-)	
	1950	1949	Amount	Percent
War and demobilization receipts	34,765	91,281	-56,516	-61.9
Sale of surplus Crown assets	16,351	25,840	-9,489	-36.7
Investments in Crown Companies, classified as expenditures in prior years, transferred to active assets		2,528	-2,528	-100.0
Sundry special receipts and credits	308	2,656	-2,348	-88.4
Total special receipts and other credits	51,424	122,305	-70,881	-57.9

War and demobilization receipts constituted the largest source of special revenues, but the total of \$34.8 million received during 1949-50 was \$56.5 million or 61.9 per cent less than the total for the preceding year. The following is an analysis of the principal items included under this heading:

	Millions
Refunds in connection with cost audits and re-negotiation of war contracts	\$ 16.8
Surplus funds received in accordance with the provisions of section 31 of the Central Mortgage and Housing Corporation Act, c. 15, 1945, \$4 million, and proceeds of sale of Wartime Housing properties, \$2.5 million	6.5
Amount received in connection with the operation of Park Steamships Limited	3.3
Receipts in respect of military relief claims and currency credits arising from war settlements	1.2
Rental of lands and buildings, revenue from meals and quarters and sundry other receipts of Department of National Defence	3.4
Miscellaneous receipts	3.6
	<hr/>
	\$ 34.8
	<hr/>

The amount of \$16.4 million realized from the disposal of surplus Crown assets represents the receipts during the fiscal year from Crown Assets Disposal Corporation after allowing for transfers to active assets of amounts applicable to "Balances Receivable under Agreements of Sale of Crown Assets". It does not include the residual cash balances or the value of accounts receivable carried by the corporation as at March 31, 1950.

B. EXPENDITURES

In 1949-50, for the first time since 1943-44, budgetary expenditures were greater than in the preceding year, the total of \$2,448.6 million being \$272.7 million or 12.5 per cent more than the expenditures in 1948-49. This reversal of the downward trend in expenditures is due to several factors. Increases of \$116 million in National Defence expenditures, and \$53 million in payments of family allowances and pensions to the aged and the blind, plus a non-recurring charge of \$62.3 million in connection with the assumption of a portion of the debt of Newfoundland under the Terms of Union, account for the greater part of the over-all increase. The remainder is attributable to the additional cost of extending government services to the province of Newfoundland, and to a rise in the general level of costs of goods and services, offset in some measure by reductions in interest on the public debt, food and other subsidy payments and veterans' benefits.

Following the custom of past years, the expenditures are classified by departments under the accounting categories of "ordinary", "capital", "special", "demobilization and reconversion", "government owned enterprises", and "other charges". As a statement of accountability or stewardship, it is appropriate that the expenditures should be reported to Parliament on the basis of the classifications adopted in the Estimates, and accordingly in the accounting statements in subsequent section of this report, and in the analysis of the years' expenditures, later in this section of the survey, the usual accounting classifications have been followed.

However, classifications of expenditures by function or purpose on the one hand, and by object or type of goods or service acquired on the other, supplement the information contained in statements of expenditure by departmental or administrative units, and it is intended that these should be developed in subsequent reports. Next year it is hoped to present a statement of expenditures classified by object. In the table which follows a tentative classification of

expenditures by major function or purpose is presented. It is intended that further refinements in the classification will be made in subsequent years, but it is presented as being broadly indicative of the proportion of government expenditures devoted to each of the major functions of government during the year under review. For purposes of comparison, expenditures for the preceding year and for the last pre-war year have been compiled on the same basis.

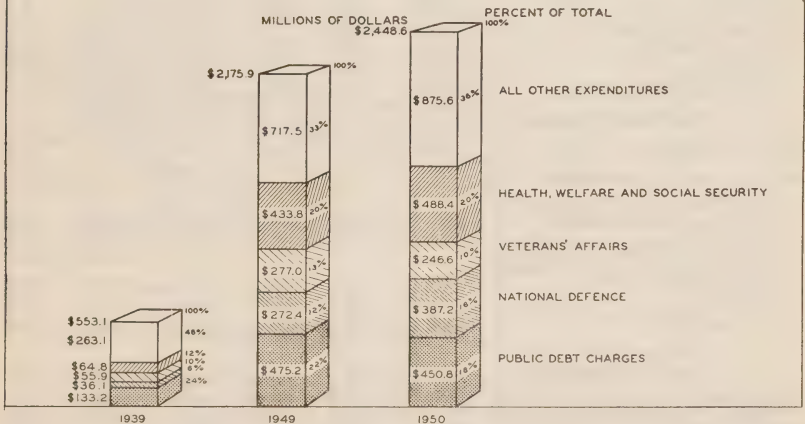
TABLE IX

BUDGETARY EXPENDITURES CLASSIFIED BY FUNCTION FOR THE FISCAL YEARS 1938-39, 1948-49 AND 1949-50

	1938-39		1948-49		1949-50	
	Amount	Per cent	Amount	Per cent	Amount	Per cent
	\$ millions	%	\$ millions	%	\$ millions	%
Public Debt Charges.....	133.2	24	475.2	22	450.8	18
Subsidies and Tax Rental Payments to Provinces..	21.2	4	101.5	5	103.9	4
National Defence.....	36.1	6	272.4	12	387.2	16
Veterans Affairs.....	55.9	10	277.0	13	246.6	10
Health, Welfare and Social Security.....	64.8	12	433.8	20	488.4	20
Resources and Industrial Development.....	59.8	11	154.7	7	183.6	8
Transportation and Communication.....	130.8	24	202.7	9	243.3	10
General Government.....	47.6	8	138.9	6	162.9	7
Other Unclassified Expenditures.....	3.7	1	119.7	6	181.9	7
	553.1	100	2,175.9	100	2,448.6	100

BUDGETARY EXPENDITURE

FISCAL YEARS ENDED MARCH 31



A summary of expenditures for the fiscal year classified by major categories, with the corresponding figures for 1948-49, is presented in Table X.

TABLE X

STATEMENT OF EXPENDITURES BY MAJOR CLASSIFICATIONS FOR THE YEARS ENDED MARCH 31, 1950
AND MARCH 31, 1949
(In millions of dollars)

	Fiscal Year Ended March 31				Increase or Decrease (—)	
	1950		1949		Amount	Per cent
	Amount	Per cent	Amount	Per cent		
ORDINARY EXPENDITURE—						
Public Debt Charges—						
Interest on Public Debt.....	439.8	18.0	465.1	21.3	—25.3	—5.4
Other Debt Charges.....	11.0	0.4	10.1	0.5	0.9	8.9
	450.8	18.4	475.2	21.8	—24.4	—5.1
Subsidies and Compensation to Provinces under Tax Agreements (including Trans- itional Grant to Newfoundland).....	103.9	4.2	101.5	4.7	2.4	2.4
Family Allowances.....	297.5	12.2	270.9	12.4	26.6	9.8
Old Age Pensions and Pensions to Blind Persons.....	93.2	3.8	66.8	3.1	26.4	39.5
Unemployment Insurance Act—						
Administration and Government's Con- tribution.....	45.1	1.8	39.1	1.8	6.0	15.3
Premium, Discount and Exchange.....	19.7	0.8	0.1		19.6	
Agriculture.....	25.3	1.0	20.4	0.9	4.9	24.0
Citizenship and Immigration.....	17.7	0.7			17.7	
Mines and Resources.....			46.3	2.1	—46.3	—100.0
Mines and Technical Surveys.....	22.2	0.9			22.2	
National Defence.....	14.4	0.6	13.9	0.6	0.5	3.6
National Revenue.....	50.6	2.1	49.3	2.3	1.3	2.6
Post Office.....	82.6	3.4	77.6	3.6	5.0	6.4
Public Works.....	67.1	2.8	50.6	2.3	16.5	32.6
Resources and Development.....	25.0	1.0			25.0	
Trade and Commerce.....	34.7	1.4	26.9	1.3	7.8	29.0
Transport.....	51.2	2.1	41.5	1.9	9.7	23.4
Veterans Affairs.....	175.5	7.2	183.0	8.4	—7.5	—4.1
Other Departments.....	124.6	5.1	110.3	5.1	14.3	13.0
Total Ordinary Expenditure..	1,701.3	69.5	1,573.4	72.3	127.9	8.1
CAPITAL EXPENDITURE.....	22.9	0.9	18.5	0.9	4.4	23.8
DEMILITARIZATION AND RECONVERSION EXPENDITURE—						
National Defence (Army, Navy and Air Services and Defence Research).....	370.4	15.1	254.9	11.7	115.5	45.3
Veterans Affairs.....	52.9	2.2	87.3	4.0	—34.4	—39.4
Wartime Prices and Trade Board (includ- ing subsidies, drawback claims of millers, and administrative costs).....	3.0	0.1	29.2	1.4	—26.2	—89.7
Agriculture.....	22.2	0.9	23.2	1.1	—1.0	—4.3
Trade and Commerce.....	6.5	0.3	13.8	0.6	—7.3	—52.9
Other Departments.....	13.6	0.6	17.2	0.8	—3.6	—20.9
Total Demobilization and Re- conversion Expenditure....	468.6	19.2	425.6	19.6	43.0	10.1
SPECIAL EXPENDITURE.....	37.9	1.5	34.8	1.6	3.1	8.9
GOVERNMENT OWNED ENTERPRISES.....	52.4	2.1	39.7	1.8	12.7	32.0
OTHER CHARGES.....	165.5	6.8	83.9	3.8	81.6	97.3
GRAND TOTAL EXPENDITURE..	2,448.6	100.0	2,175.9	100.0	272.7	12.5

NOTE: Due to rounding off, the columns may not add exactly to the totals shown.

(1) ORDINARY EXPENDITURES

Debt Charges

In 1949-50 public debt charges were again the largest single item of governmental expenditure, comprising 18.4 per cent of the over-all total, but due to a very substantial decrease in interest on public debt the total of \$450.8 million was \$24.4 million less than the corresponding amount for the previous year. Interest on public debt amounted to \$439.8 million, the decrease of \$25.3 million from the total for 1948-49 being attributable in part to lower interest rates and a reduction in the outstanding unmatured funded debt, and in part to the absence of any payment during 1949-50 comparable with that in 1948-49 for the accumulated interest on the 1943 and 1944 refundable portion of personal income taxes, which were repaid in March, 1949. Reductions of \$15.5 million in the payment of interest on outstanding funded debt payable in Canada and of \$19.2 million in the payment of interest on the refundable portion of personal income taxes were partially offset by increases of \$1.9 million and \$3.4 million in interest on funded debt payable in London and New York, and of \$4 million in interest paid or credited to various annuity, insurance, superannuation and trust funds.

Other public debt charges, including the annual charges for the amortization of loan discounts, premiums and commissions, the costs of new loan flotations (not amortized), and certain miscellaneous charges for debt servicing amounted to \$11 million as compared with \$10.1 million for the previous year, and brought the total of all debt charges for the year to \$450.8 million.

Table XI which follows presents a summary of public debt charges for 1949-50 and the corresponding figures for the preceding fiscal year. Statements in greater detail are shown in Appendices 7, 8, 9 and 10, pages 51 to 56 of this Part.

TABLE XI

INTEREST AND OTHER PUBLIC DEBT CHARGES FOR THE FISCAL YEARS ENDED MARCH 31, 1950
AND MARCH 31, 1949

(In millions of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)
	1950	1949	
Interest on Public Debt—			
Funded Debt and Treasury Bills—			
Payable in Canada—			
Funded Debt and Treasury Bills.....	394.1	409.6	—15.5
Refundable Income Tax.....		19.2	—19.2
Payable in London.....	2.2	0.3	1.9
Payable in New York.....	12.3	8.9	3.4
	408.6	438.0	—29.4
Deposit and Trust Accounts.....	2.4	2.2	0.2
Insurance, Pension and Guaranty Accounts.....	28.8	25.0	3.8
Total Interest on Public Debt.....	439.8	465.1	—25.3
Annual Amortization of bond discounts and commissions.....	9.7	8.5	1.2
Servicing of public debt.....	0.5	0.3	0.2
Cost of loan flotations.....	0.8	1.2	—0.4
Total Public Debt Charges.....	450.8	475.2	24.4

NOTE: Due to rounding off, columns may not add to totals shown.

As indicated above, interest on public debt amounted to \$439.8 million in 1949-50. However, when considering the magnitude of these charges and the burden which they impose upon the public treasury, it should be borne in mind that a substantial portion of the public debt is attributable to or is invested in productive or earning assets. Accordingly, in calculating the net burden of the Government's annual interest charges, the income received from loans, investments and other productive assets should be taken into account. In 1949-50 the aggregate return on loans and investments, as shown in Table III, was \$91.5 million. The deduction of this amount from the total of \$439.8 million referred to above would reduce that total to \$348.3

million. The comparable figure for 1948-49 was \$357.2 million, and for 1938-39 \$114.8 million. Measured as a percentage of the gross national product for the nearest calendar year, the relative burden of the government's *net* interest charges was 2.17 per cent in 1949-50, compared with 2.30 per cent in 1948-49 and 2.22 per cent in 1938-39.

Subsidies and Tax Rental Payments

Payments to provinces during 1949-50 included amounts totalling \$13.3 million paid to Newfoundland following its entry into union with Canada on April 1, 1949. Offsetting these payments to Newfoundland, however, was a net decrease of \$10.9 million in payments to other provinces, with the result that the total outlay of \$103.9 million during the fiscal year was only \$2.4 million more than the total for the preceding year. The net decrease of \$10.9 million was the result of several factors. There was an increase of \$1.4 million, representing payments under section 7 of the Dominion-Provincial Tax Rental Agreements Act of a portion of the taxes collected from distributors of electrical energy, gas and steam, and also a further increase of \$7.5 million in payments under the tax rental agreements, reflecting an adjustment of the relevant ratios of population and estimates of gross national product on which the payments are based. These increases, however, were more than offset by decreases of \$20.2 million, equivalent to the payments made during the year to the seven provinces participating in the 1947 agreements out of the collections by the Government of Canada of provincial 5 per cent corporation taxes. Although levied by the provinces, these taxes are administered and collected by the Government of Canada and the proceeds thereof when finally assessed are paid to the provinces in lieu of an equivalent (or approximately equivalent) portion of the stipulated tax rental. Because of unavoidable delays in assessment, the amounts paid in any year do not equal the amounts collected in that year.

A summary of payments, by provinces, during 1949-50 is given in the following table:

TABLE XII

SUBSIDIES AND TAX RENTAL PAYMENTS TO PROVINCES FOR THE FISCAL YEAR ENDED MARCH 31, 1950

(In millions of dollars)

Province	Statutory Subsidies	Compensation under Tax Rental Agreements	Payments re taxes collected from distributors of electrical energy, etc.	Transitional Grant	Total
Newfoundland.....	1.9	4.9	.....	6.5	13.3
Nova Scotia.....	2.0	9.6	0.1	.....	11.7
Prince Edward Island.....	0.7	1.7	(¹)	.....	2.4
New Brunswick.....	1.6	7.6	(¹)	.....	9.3
Quebec.....	2.9	.....	.....	.....	2.9
Ontario.....	3.2	.....	.....	.....	3.2
Manitoba.....	1.8	10.7	0.2	.....	12.7
Saskatchewan.....	2.1	12.6	(¹)	.....	14.7
Alberta.....	2.1	11.9	0.4	.....	14.4
British Columbia.....	1.0	17.8	0.5	.....	19.3
	19.2	76.9	1.4	6.5	103.9

NOTE: Due to rounding off, columns may not add exactly to totals shown.

(¹) Less than \$50,000.

Family Allowances, Old Age Pensions and Pensions to Blind Persons

Payments for family allowances amounted to \$297.5 million for 1949-50, representing 12.2 per cent of the total expenditures for the year. Part of the increase of \$26.6 million is attributable to the payment of \$9.7 million to residents of Newfoundland. The elimination of the reduction in allowances payable for children after the fourth child in each family, the reduction in the period of residence in Canada required for immigrants and settlers to one year prior to registration, and the natural increase in population in the eligible age groups, account for the remainder of the increase.

Expenditures for old age pensions and pensions to blind persons totalled \$93.2 million, an increase of \$26.4 million over the total for 1948-49. Of the total increase, \$2.3 million is

attributable to payments to residents of Newfoundland; the remainder is due to an increase from \$30 to \$40 per month in the basic rate of pensions provided in legislation enacted in April, 1949, and to an increase in the numbers receiving aid.

The distribution of these payments by provinces is shown in the following table:

TABLE XIII

PAYMENTS OF FAMILY ALLOWANCES AND FEDERAL CONTRIBUTIONS TO OLD AGE PENSIONS AND PENSIONS TO BLIND PERSONS FOR THE FISCAL YEAR ENDED MARCH 31, 1950

(In millions of dollars)

	Family Allowances	Federal Contributions to	
		Old Age Pensions	Pensions to the Blind
Newfoundland.....	9.7	2.2	(¹)
Nova Scotia.....	15.3	6.1	0.3
Prince Edward Island.....	2.4	0.9	(¹)
New Brunswick.....	13.4	5.1	0.4
Quebec.....	95.9	22.3	1.3
Ontario.....	84.9	27.9	0.8
Manitoba.....	15.7	5.6	0.2
Saskatchewan.....	19.0	5.4	0.2
Alberta.....	19.8	5.2	0.1
British Columbia.....	20.8	9.1	0.2
Northwest and Yukon Territories.....	0.6	(¹)	(¹)
	297.5	89.7	3.5

(¹) Less than \$50,000.

Unemployment Insurance Act Administration and Government's Contribution

Expenditures in connection with the Unemployment Insurance Act (excluding the Government's payments as employer) amounted to \$45.1 million in 1949-50, an increase of \$6 million over the corresponding total for the preceding year. Unemployment insurance benefit payments are not charged directly to budgetary expenditures, but to the Unemployment Insurance Fund, which is financed by payments from employers and employees, by interest earned on investments, and by the Government's contribution of an amount equal to one-fifth of the combined employer-employee payments. In addition, the Government assumes the costs of administration. During 1949-50, benefit payments from the Fund totalled \$86.1 million, while combined employer-employee payments to the Fund amounted to \$104.3 million and the Government's contribution (including \$0.2 million due in respect of 1948-49) was \$21.1 million. Costs of administration amounted to \$20.4 million. In addition, the Government paid unemployment benefits amounting to \$3.6 million to residents of Newfoundland pursuant to the Terms of Union.

At March 31, 1950, the balance of the Fund was \$594.9 million, of which \$578 million was invested in securities (including \$4.4 million accrued interest).

Premium, Discount and Exchange

The revaluation of the Canadian dollar on September 20, 1949 was the principal cause of the increase of \$19.6 million in premium, discount and exchange expenditures, from \$0.1 million in 1948-49 to \$19.7 million in 1949-50. Assets and liabilities payable in sterling and United States dollars, previously carried on the balance sheet of Canada at £1 sterling=\$4.03 Canadian and \$1 U.S.=\$1 Canadian, were revalued to £1 sterling=\$3.08 Canadian and \$1 U.S.=\$1.10 Canadian. An increase of \$35.7 million in net indebtedness payable in United States dollars (consisting of an exchange debit of \$39.9 million on matured and unmatured funded debt and outstanding interest, less a credit of \$4.2 million on cash and securities held in New York) was offset by a decrease of \$14.4 million in net indebtedness payable in sterling (consisting of an exchange credit of \$19.4 million on matured and unmatured funded debt and outstanding interest, less a debit of \$5 million on cash and securities held in London.)

*Citizenship and Immigration**Mines and Technical Surveys**Resources and Development*

During the year the functions and services of the Department of Mines and Resources and the Department of Reconstruction and Supply were transferred to the newly created Departments of Citizenship and Immigration, Mines and Technical Surveys and Resources and Development. The administration of Indian Affairs and Immigration Services was transferred from the Department of Mines and Resources to the Department of Citizenship and Immigration, which also took over the citizenship and citizenship registration services which formerly came under the Secretary of State. The administration of mines, and topographic, geological, hydrographic and geodetic surveys and certain other technical services, including the operation of the Dominion observatories, was transferred from the Department of Mines and Resources to the Department of Mines and Technical Surveys. The Department of Resources and Development took over the forests, water resources, wild life, national parks and other services, including the administration of the Northwest and Yukon Territories, from the Department of Mines and Resources and the housing and planning and development services, and the administration of the Canadian Government Travel Bureau and the National Film Board from the Department of Reconstruction and Supply.

To compare the expenditures on these services in the years 1948-49 and 1949-50 it is necessary to consider the expenditures of these departments together. The following table is a comparative summary of the expenditures for the last two years.

TABLE XIV

Comparison of Expenditures by Departments of Mines and Resources, Reconstruction and Supply and Secretary of State (Citizenship and Citizenship Registration Branches) in 1948-49, with the Expenditures by Departments of Citizenship and Immigration, Mines and Technical Surveys and Resources and Development in 1949-50.

	<i>Fiscal Year ended March 31</i>	
	<i>1950</i>	<i>1949</i>
	<i>(millions of dollars)</i>	
Mines and Resources	—	46·3
Reconstruction and Supply	—	3·4
Secretary of State (Citizenship and Citizenship Registration Branches)	—	0·2
Citizenship and Immigration	17·7	—
Mines and Technical Surveys	22·2	—
Resources and Development	25·0	—
	<hr/> 64·9	<hr/> 49·9

The net increase of \$15 million is accounted for in part by an increase of \$4·3 million in payments under the Emergency Gold Mining Assistance Act and in part by an extension of services and a general increase in service costs.

Public Works

Public Works expenditures still reflect the policy in effect during recent years of deliberately deferring, wherever possible, all expenditures on new construction and equipment. The increase of \$16·5 million over the total for the preceding year is largely accounted for by increases of \$5·7 million in expenditures for necessary construction, repairs and improvements of public buildings and of \$7·9 million in the costs of necessary construction, repairs and improvements of harbours and river works. Higher levels of operational and maintenance costs of public works and buildings account for the remainder of the increase.

Transport

A general expansion of Air Services, with expenditures of \$23·2 million in 1949-50 as compared with the total of \$15·9 million in the previous year, accounts for the major part of the increase of \$9·7 million in the expenditures of the Department of Transport. The remainder is attributable largely to a general increase in the costs of departmental services.

Veterans Affairs

The ordinary expenditures of the Department of Veterans Affairs for 1949-50 amounted to \$175.5 million, a decrease of \$7.5 million as compared with the total for the preceding year. The greater part of this decrease is attributable to a reduction in payments of pensions to veterans.

(2) CAPITAL EXPENDITURES

Expenditures charged to capital account totalled \$22.9 million for the fiscal year as compared with a total of \$18.5 million for 1948-49. The principal items in this category are the costs of constructing and improving civil airways and airports, the costs of dredging the St. Lawrence ship channel, and expenditures for construction and improvement of terminal facilities for the Prince Edward Island Car Ferry and Terminals.

(3) SPECIAL EXPENDITURES

Special expenditures amounted to \$37.9 million for the fiscal year, an increase of \$3.1 million compared with the total for 1948-49. Increases of \$4.5 million under the Prairie Farm Assistance Act for the deficit of the Prairie Farm Emergency Fund and of \$4.6 million in agricultural and other projects were offset by a decrease of \$5 million due to the grant in 1948-49 to British Columbia for emergency relief and rehabilitation in connection with the Fraser River flood disaster. The principal items making up the 1949-50 total of expenditures were:

	Millions
Prairie Farm Assistance Act 1949	
Deficit of the Prairie Farm Emergency Fund	\$ 13.1
Administration	0.4
Expenditures under the Prairie Farm Rehabilitation Act	3.0
Net operating loss of the Agricultural Prices Support Account for 1948-49	3.5
Irrigation and water conservation projects in the Prairie Provinces	4.5
Deficit of the Canadian Wheat Board for 1947 and 1948 flaxseed and 1948 rapeseed operations	4.5
Payments to the Fraser Valley Dyking Board, \$3 million, and for certain dyke reconstruction and improvements to protect works already undertaken in the main program under the agreement dated July 22, 1948, between the Government of Canada and the Government of British Columbia establishing the Fraser Valley Dyking Board, \$1 million	4.0

(4) DEMOBILIZATION AND RECONVERSION EXPENDITURES

Demobilization and reconversion expenditures for 1949-50 amounted to \$468.6 million, an increase of \$43 million as compared with the total of \$425.6 million for the previous year. An increase of \$115.5 million in the expenditures of the Department of National Defence for Army, Navy and Air Services and for Defence Research was offset by decreases of \$34.3 million for the Department of Veterans Affairs, \$26.2 million for Wartime Prices and Trade Board, \$7.3 million for the Department of Trade and Commerce, and a total of \$4.6 million for other departments.

The greater part of the decrease in the demobilization and reconversion expenditures of the Department of Veterans Affairs is due to substantial reductions of \$19.7 million in post-discharge rehabilitation benefit payments and \$13.7 million in payments of war service gratuities and re-establishment credits.

The decrease of \$26.2 million in the expenditures of the Wartime Prices and Trade Board is due to decreases of \$14.9 million in the cost of subsidies and \$10.6 million in the amount of payments of drawback claims of millers in respect of flour or food containing wheat for human consumption in Canada.

Reductions of \$2.4 million in payments of production and transportation subsidies on steel, iron and coal and of \$2.6 million in the cost of administration, reconversion and operation of Crown companies and plants account for the greater part of the reduction of \$7.3 million in the demobilization and reconversion expenditures of the Department of Trade and Commerce.

Table XV which follows, summarizes the expenditures for demobilization and reconversion for the years ended March 31, 1950 and March 31, 1949.

TABLE XV

DEMobilIZATION AND RECONVERSION EXPENDITURES FOR THE YEARS ENDED MARCH 31, 1950
AND MARCH 31, 1949
(In millions of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)
	1950	1949	
Agriculture—			
Freight assistance on western grains.....	16.8	18.2	—1.4
Premium on hog carcasses suitable for export to Great Britain.....	4.9	4.5	0.4
Sundry.....	0.5	0.5	.....
	22.2	23.2	—1.0
External Affairs—			
General Post-UNRRA Relief.....		0.3	—0.3
Canadian Government's contribution to the International Refugee Organization.....	5.8	5.4	0.4
International Children's Emergency Fund.....	1.1	.....	1.1
Sundry.....	0.1	0.1	.....
	7.0	5.8	1.2
Finance—			
Wartime Prices and Trade Board.....	2.6	18.2	—15.6
Advances to the Canadian Wheat Board for payment of drawback to millers and other manufacturers of wheat products.....	0.4	11.0	—10.6
Sundry.....	0.1	1.5	—1.4
	3.1	30.7	—27.6
Labour—			
Vocational Training for discharged members of Canada's armed forces.....	2.2	3.5	—1.3
Sundry.....	1.4	1.8	—0.4
	3.6	5.3	—1.7
National Defence—			
Army, Navy and Air Services.....	348.0	238.9	109.1
Defence Research.....	22.4	16.0	6.4
	370.4	254.9	115.5
Trade and Commerce—			
Liquidation of contracts.....	0.1	0.3	—0.2
Production and transportation subsidies on steel, iron and coal.....	4.7	7.1	—2.4
Administration, reconversion and operation of crown companies and crown plants.....		2.6	—2.6
Research and development of jet engines and aircraft.....	1.5	2.0	—0.5
Sundry.....	0.2	1.9	—1.7
	6.5	13.8	—7.3
Transport.....	1.3	1.6	—0.3
Veterans Affairs—			
War service gratuities.....	0.3	1.0	—0.7
Re-establishment credits.....	22.2	35.2	—13.0
Post-discharge rehabilitation benefits.....	25.1	44.8	—19.7
Hospital accommodation and facilities.....	3.8	5.1	—1.3
Sundry.....	1.4	1.2	0.2
	52.9	87.2	—34.3
Other Departments.....	1.7	2.9	—1.2
	468.6	425.6	43.0

NOTE: Due to rounding off, the columns may not add exactly to the totals shown.

(5) GOVERNMENT OWNED ENTERPRISES

Expenditures under this heading consist of the operating deficits of and non-active loans to certain wholly owned governmental enterprises established prior to World War II.

The increase of \$12.7 million in this category of expenditures as compared with the previous year is accounted for largely by an increase of \$8.5 million in the deficit of the Canadian National Railways from \$33.5 million for the calendar year 1948 to \$42 million for the year 1949. The overall C.N.R. deficit for the year includes all interest charges paid on government advances. It should be noted, therefore, that although the charges to the government's expenditures for 1949-50 reflect the absorption of the C.N.R.'s deficit of \$42 million, the government's revenues for the year also included under "Return on Investments" an amount of \$21.9 million received from the railways for interest on advances.

Other charges under this classification include \$4.3 million for the 1949 operating deficit of Trans-Canada Air Lines (as compared with the 1948 deficit of \$2.9 million); \$1.2 million for the 1949 operating deficit of the Prince Edward Island Car Ferry and Terminals (\$1.2 million in 1948); and \$4.3 million for deficits of and non-active advances to the National Harbours Board (\$2 million in 1948-49).

(6) OTHER CHARGES, INCLUDING THE WRITE-DOWN OF ASSETS

The total expenditures for the fiscal year in this category amounted to \$165.5 million, an increase of \$81.6 million, as compared with the total of \$83.9 million for 1948-49. The increase is largely attributable to the non-recurring charge of \$62.3 million in connection with the assumption by Canada of part of the Newfoundland debt in accordance with the Terms of Union, and to the write-down to non-active assets of losses sustained on soldier and general land settlement loans and trading losses on securities investment account.

The largest single item was again an amount of \$75 million transferred to the general reserve for possible losses on the ultimate realization of active assets. This reserve was established in 1940-41 and \$25 million was set aside annually from that time up to and including the fiscal year 1946-47. In 1947-48, 1948-49 and again in 1949-50 the annual provision was \$75 million—the larger amount being deemed advisable to offset the charges that have been made to the reserve during recent years and to establish the reserve at a level commensurate with the total of the government's active assets. The reserve now stands at \$320.8 million.

Also included under this classification is the reserve provision of \$6.5 million for conditional benefits under the Veterans' Land Act.

The amount of \$21.7 million for the write-down of active assets to non-active account includes \$11.5 million for losses sustained in connection with reverted properties under soldier and general land settlement loans, \$8.3 million for trading losses sustained in connection with the Securities Investment Account operations and \$1.8 million in connection with the write-down of the balance receivable under an agreement of sale in respect of Abasand Oils Ltd. To the extent that the recorded values of these "active" assets exceeded realizable values, it has seemed proper as a matter of conservative accounting practice to write-down the excess to non-active accounts, until parliamentary authority is obtained for a write-off to Consolidated Deficit Account.

(7) APPROPRIATIONS

Although the greater part of the expenses of the public service are defrayed from moneys granted by Parliament in the annual Appropriation Acts, it is to be noted that substantial payments are also made under the authority of other acts. These statutory authorities differ from the annual Appropriation Acts in that they authorize the payment of the specified charges and expenses out of the Consolidated Revenue Fund for such definite or indefinite amounts and during such periods of time as the acts may prescribe.

The spending authority granted in the annual Appropriation Acts on the other hand is of definite duration; and any unused balance of a vote lapses at the end of a fiscal year for which it is granted and is written off, as required by section 32(1) of The Consolidated Revenue and Audit Act.

The following is a summary of budgetary expenditures and outlays for active loans, investments and working capital advances, under the authority of annual Appropriation Acts and various other statutory authorities, during the fiscal year ended March 31, 1950. Statements in greater detail, classified by departments, appear on pages 8, 9, 10 and 11.

TABLE XVI

SUMMARY OF BUDGETARY EXPENDITURES AND OTHER OUTLAYS FOR LOANS, INVESTMENTS AND WORKING CAPITAL ADVANCES UNDER ANNUAL AND STATUTORY APPROPRIATIONS FOR THE FISCAL YEAR ENDED MARCH 31, 1950
(In millions of dollars)

	Appropriations			Utilized			Lapsed		
	Voted	Statutory	Total	Voted	Statutory	Total	Voted	Statutory	Total
Budgetary Expenditures....	1,414.4	1,201.4	2,615.8	1,247.2	1,201.4	2,448.6	167.2	.....	167.2
Loans, Investments and Working Capital Advances	134.9	508.0	642.9	117.8	508.0	625.8	17.1	.....	17.1
Total.....	1,549.3	1,709.4	3,258.7	1,365.0	1,709.4	3,074.4	184.3	.....	184.3

Amounts totalling \$1,549.3 million were granted by Parliament in Appropriation Acts Nos. 1, 3, 4, 5, 6 and 7, 1949 and Appropriation Act No. 1, 1950, for the expenses of the public service for the fiscal year ended March 31, 1950. Disbursements under the authority of these grants amounted to \$1,365 million, of which \$1,247.2 million was for budgetary expenditures, and \$117.8 million for outlays for certain active loans, investments and working capital advances. Consequently, \$184.3 million or 12 per cent of the total provided in the Annual Appropriation Acts was unspent at the close of the fiscal year and lapsed and was written off under the provisions of section 32(1) of The Consolidated Revenue and Audit Act, 1931.

Expenditures during 1949-50, under the authority of statutes authorizing payments from the Consolidated Revenue Fund for specified purposes without further appropriations amounted in the aggregate to \$1,201.4 million, and outlays during the same period for loans, investments and working capital advances classed as active assets totalled \$508 million.

It is to be noted that of the total of \$2,448.6 million for all budgetary expenditures for the fiscal year, \$1,201.4 million or 49 per cent was made under the authority of continuing statutory authorities. A summary of the principal classes of statutory expenditures for 1949-50 and the previous fiscal year are shown in the following table.

TABLE XVII

SUMMARY OF BUDGETARY EXPENDITURES UNDER STATUTORY APPROPRIATIONS FOR THE FISCAL YEARS ENDED MARCH 31, 1950, AND MARCH 31, 1949
(In millions of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)
	1950	1949	
Interest and other public debt charges.....	(¹)450.3	(¹)474.8	—24.5
Family allowances.....	297.5	270.9	26.6
Subsidies and special compensation to provinces.....	103.9	101.4	2.5
Old age pensions and pensions to blind persons.....	93.2	66.8	26.4
Provision for reserve for possible losses on ultimate realization of active assets.....	75.0	75.0	.....
Assumption of Newfoundland debt.....	62.3	.....	62.3
War service gratuities and re-establishment credits.....	22.5	36.1	—13.6
Write-down of active assets.....	21.7	1.0	20.7
	1,126.4	1,026.0	100.4
All other statutory expenditures.....	75.0	56.0	19.0
Total.....	1,201.4	1,082.0	119.4

(¹) Does not include expenditures under annual appropriation acts of \$0.5 million for 1949-50, or \$0.3 million for 1948-49 for servicing of public debt.

3. THE CASH ACCOUNTS

In the preceding section, the budgetary accounts of the Government have been described in some detail, and the budgetary revenues and expenditures and surplus for the fiscal year 1949-50 have been analyzed and compared with the corresponding figures for the previous fiscal year. However, the full effects of the Government's financial operations are not reflected in the budgetary accounts; cash receipts from and cash payments to the public and the consequent cash surplus or deficit are more significant factors in assessing the impact of the Government's transactions upon the other sectors of the Canadian economy.

Before proceeding to analyze the cash transactions, two preliminary comments should be made. In the first place, it should be observed that some of the revenues and expenditures which are included in the determination of the Government's budgetary surplus or deficit are merely bookkeeping or accounting entries which do not involve the current receipt or outlay of cash. Examples of non-cash budgetary expenditures are interest accruals on War Savings Certificates; government contributions and interest transferred to deposit and trust, and insurance, pension and guaranty accounts; the annual provision for the reserve for possible losses on the ultimate realization of active assets; the write-off of a loan or advance where the debt has become uncollectable or has been cancelled; and the amortization of cash outlays made in previous years applicable to the current year (such as payments for premiums, discounts and commissions on loans). Examples of non-cash budgetary revenues are interest accruals added to principal on the consolidation of loans, and the transfer to revenue of balances held in deferred credits and deposit accounts.

The second point to be noted is that the financial operations of the Government are not confined merely to the collection of revenues or the making of expenditures in the strict or narrow accounting or budgetary meaning of those terms. While the greater part of all Government activities are directly reflected in the budgetary accounts, there are substantial non-budgetary transactions. Large amounts of cash are received or disbursed in other ways and for other purposes and these receipts and disbursements must be taken into account when analyzing the impact of the Government's financial operations on the economy. These extra-budgetary receipts and disbursements relate to transactions which result in increases or decreases in the active assets and liabilities of the Government, and they do not therefore appear in what might be called the Government's income account, nor do they enter into the calculation of the annual budgetary surplus or deficit. On the assets side, the transactions relate for the most part to advances and repayments of loans and investments to government agencies, foreign, provincial and municipal governments and other borrowers, and to a lesser extent to outlays for the acquisition of inventories of materials which will be used in the future and for services rendered in one year but applicable to the accounts of subsequent years. On the liabilities side, the transactions relate primarily to the issue and redemption of securities representing the funded debt of Canada, and to receipts and payments in connection with the numerous deposit and trust, and annuity, insurance and pension funds held by or administered by the Government.

As in past years, in considering the flow of money between the government on the one hand and the public on the other, the public has been defined to include individuals, banks, private corporations, municipal, provincial and foreign governments and international organizations, and also those government corporations which maintain separate bank accounts. However, this year in calculating cash receipts to and cash payments from the public, certain changes have been introduced. Heretofore it has been the practice to treat interest payments to annuity, insurance, superannuation and deposit and trust accounts, the government's contributions to superannuation, annuity, unemployment insurance and other accounts and deductions from employees' salary payments credited to these accounts as cash disbursements on the one hand and cash receipts on the other. In these cases there was no cash payment from the appropriations and although a portion of the charges to expenditures during the fiscal year were paid out of the special accounts during the same fiscal year, a substantial part remained on deposit with the Receiver General. It has seemed to be more appropriate to consider these transfers as non-cash expenditures in so far as the budgetary accounts are concerned, and cash when payments are made from the special accounts, and the cash accounts in this section and the statement of sources and disposition of cash funds on page 38 have been prepared on this basis. Therefore in addition to provision for reserves, adjustments in the values of assets and liabilities and the annual amortization of discounts and commissions on loan flotations, which in the past have been treated as non-cash transactions, amounts totalling \$96.2 million which did not involve

immediate cash outlays have been treated as non-cash and deducted from the total budgetary expenditures in establishing the budgetary cash surplus. The principal items and the amounts thereof in 1949-50 were:

	(In millions of dollars)
(1) the Government's contribution to:	
(a) Civil Service Superannuation Account	5.5
(b) Permanent Services Pension Account	9.0
(c) Unemployment Insurance Fund	21.1
(d) Government Annuities Account	1.3
(e) National Capital Fund	2.5
	<hr/> 39.4
(2) deductions from employees salary payments credited to:	
(a) Civil Service Superannuation Account	11.1
(b) Civil Service Retirement Fund	4.0
(c) Permanent Services Pension Account	7.1
	<hr/> 22.2
(3) interest charged to interest on public debt and credited to:	
(a) deposit and trust accounts	2.1
(b) annuity, insurance, pension and guaranty accounts	28.8
(c) war savings certificates	3.7
	<hr/> 34.6
	<hr/> 96.2
	<hr/>

It is to be noted that in making this change the overall cash surplus available for debt reduction is the same as it would be under the former method. However, the budgetary surplus adjusted for non-cash transactions and the non-budgetary cash transactions are more accurately stated, the increase in the former being exactly offset by the decrease in the excess of receipts over disbursements in respect of the latter.

The following summary, supported by a more detailed statement on page 38, shows the nature and extent of these non-income transactions and their effect upon the Government's net cash position.

	(In millions of dollars)
Budgetary Revenues	2,580.1
Add: Non-budgetary receipts	
Net annuity, insurance, pension, trust and other liability account receipts ..	123.1
Repayments to Government of loans and investments and working capital advances to departments and crown corporations	29.4
	<hr/> 152.5
Cash receipts (excluding debt transactions)	2,732.6
Budgetary Expenditures	2,448.6
Deduct: Non-cash expenditures	291.1
	<hr/> 2,157.5
Net cash budgetary expenditures	
Add: Non-budgetary disbursements	
Advances to Foreign Exchange Control Board	150.0
Advances to Central Mortgage and Housing Corporation	91.5
Loans to U.K. and other governments (net)	99.0
Loans to Canadian Farm Loan Board	2.0
Loans to Miscellaneous Crown Agencies (net)	23.8
Advances to Departments for working capital	19.0
Other loans and investments (net)	16.9
Purchase of sinking funds	0.8
Subscriptions to International Monetary Fund and International Bank for Reconstruction and Development	3.2
Cost of loan flotations (portion to be amortized)	6.5
	<hr/> 412.7
Cash disbursements (excluding debt transactions)	2,570.2
Cash surplus available for debt reduction or increase in cash balances	162.4

The summary shows that, adjusting the budgetary revenues for non-budgetary receipts, a total of \$2,732.6 million was available to the Government, out of which budgetary cash expenditures of \$2,157.5 million and non-budgetary disbursements of \$412.7 million were made, with the result that a cash surplus of \$162.4 million was available for debt reduction or increase in cash balances. The total of non-budgetary receipts amounted to \$152.5 million during the year, made up of \$123.1 million from net annuity, insurance, pension, trust and other liability account receipts, and \$29.4 million from repayments of sundry loans and investments and working capital advances previously made, of which \$21 million was from the Canadian National Railways. Non-budgetary disbursements which amounted to \$412.7 million, consisted of \$150 million for advances to the Foreign Exchange Control Board to finance increases in Canada's gold and exchange reserves, \$91.5 million for advances to Central Mortgage and Housing Corporation for house construction and housing loans, \$99 million for loans to the United Kingdom and other countries, \$65.7 million for miscellaneous loans and investments and working capital advances including loans to veterans and advances to the National Harbours Board, and \$6.5 million for discounts and commissions on loan flotations.

RECONCILIATION OF BUDGETARY REVENUES AND EXPENDITURES WITH CASH RECEIPTS AND PAYMENTS

1949-1950
(IN MILLIONS OF DOLLARS)

BUDGETARY REVENUES	2,580.1
ADD NET ANNUITY, INSURANCE, PENSION, TRUST & OTHER LIABILITY ACCOUNTS RECEIPTS	123.1
REPAYMENTS OF LOANS, INVESTMENTS & WORKING CAPITAL ADVANCES	29.4
NET SALES OF SECURITIES FROM SECURITIES INVESTMENT ACCOUNT	437.0
CASH RECEIPTS	3,169.6
BUDGETARY EXPENDITURES	2,448.6
DEDUCT NON-CASH BUDGETARY EXPENDITURE	291.1
ADD LOANS, INVESTMENTS & WORKING CAPITAL ADVANCES	406.2
OTHER NON-BUDGETARY DISBURSEMENTS	6.5
NET PURCHASE OF SECURITIES FOR UNEMPLOYMENT INSURANCE FUND	55.9
NET RETIREMENT OF FUNDED DEBT	493.0
CASH DISBURSEMENTS	3,119.1
INCREASE IN CASH BALANCES	50.5

Although total receipts exceeded total disbursements by only \$162.4 million, the government nevertheless retired outstanding funded debt by a net amount of \$493 million.

This was made possible through sales of bonds from the Government's investment accounts. Sales amounting to \$437 million from the Securities Investment Account (which records the amount of Government securities held as temporary investments of surplus cash balances) were offset to some extent by net purchases of \$55.9 million for the account of the Unemployment Insurance Fund. In consequence of these transactions an amount of \$381.1 million was available in addition to the cash surplus of \$162.4 million, or \$543.5 million in all for debt retirement or increases in cash balances. As previously indicated, \$493 million was applied to the retirement of funded debt, and cash balances increased by \$50.5 million.

A reconciliation of the "cash surplus" of \$162.4 million, the retirement of funded debt, and the net change in the Government's cash position during the fiscal year, is shown below:

(In millions of dollars)		
Cash surplus—or excess of total receipts over disbursements		162.4
Add: Net sales of securities from Securities Investment Account	437.0	
Less: Net purchases of securities for Unemployment Insurance Fund	55.9	381.1
		543.5
Deduct: Net retirement of funded debt payable in Canada	593.0	
Less: Increase in funded debt payable in New York	100.0	
		493.0
Net retirement of funded debt		50.5
Net increase in cash balances during year		

With a budgetary surplus of \$131.5 million, it was possible, after increasing cash balances by \$50.5 million to retire outstanding funded debt amounting to \$493 million. This reduction, however, was not wholly a reduction in the amount of funded debt *held by the public*. If account is taken of net sales from the Securities Investment Account and purchases for the Unemployment Insurance Fund, the net withdrawal or retirement of funded debt outstanding in the hands of the public was only \$111.9 million. The effect of these cash operations was, however, largely offset by several non-cash transactions which increased the funded debt outstanding in the hands of the public by \$96.1 million. The assumption of liability for a portion of Newfoundland's debt under the Terms of Union added \$71.7 million to the total of sterling indebtedness; the net increase following the September, 1949, currency revaluation added \$20.7 million to the Canadian dollar value of funded debt payable abroad; and interest accruals on war savings certificates added to principal accounted for the remaining \$3.7 million. Consequently, as a result of the cash retirements of funded debt amounting to \$111.9 million, offset by non-cash transactions totalling \$96.1 million, the Canadian dollar value of funded debt outstanding *in the hands of the public* decreased by only \$15.8 million during the year under review.

4. THE BALANCE SHEET OF CANADA

The Balance Sheet of Canada, as certified by the Auditor General, is presented on pages 16 and 17, on a comparative basis, showing the balances of each of the principal classifications of accounts at March 31, 1950, the corresponding balances at March 31, 1949, and the increase or decrease during the fiscal year 1949-50.

It is followed by explanatory notes and by detailed schedules of the accounts which are also presented on a comparative basis.

Table XVIII which follows presents a summary of the Government's Balance Sheet position as at the close of the fiscal years 1949-50 and 1948-49:

TABLE XVIII

SUMMARY OF THE GOVERNMENT'S BALANCE SHEET POSITION AS AT MARCH 31, 1950
AND MARCH 31, 1949

(In millions of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)
	1950	1949	
LIABILITIES			
Floating debt	505.6	450.7	54.9
Deposit and trust accounts	132.7	107.5	25.2
Insurance, pension and guaranty accounts	810.9	718.0	92.9
Deferred credits	11.0	4.4	6.6
Sundry suspense accounts	70.8	59.6	11.2
Province debt accounts	11.9	11.9	—
Reserve for certain contingent liabilities	19.8	13.3	6.5
Funded debt	15,188.1	15,585.0	—396.9
	16,750.8	16,950.4	—199.6

TABLE XVIII—*Concluded*

SUMMARY OF THE GOVERNMENT'S BALANCE SHEET POSITION AS AT MARCH 31, 1950
AND MARCH 31, 1949—*Concluded*
(In millions of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)
	1950	1949	
ACTIVE ASSETS			
Cash and other current assets.....	1,478.6	1,660.3	—181.6
Loans to, and investments in, Crown agencies.....	1,155.0	1,058.9	96.0
Other loans and investments.....	2,711.0	2,578.6	132.4
Province debt accounts.....	2.3	2.3	.....
Deferred charges.....	62.6	65.8	—3.2
Sundry suspense accounts.....	17.6	54.3	—36.7
Total Active Assets.....	5,427.0	5,420.1	6.9
Less: Reserve for possible losses on ultimate realization of active assets..	320.9	245.9	75.0
Net Active Assets.....	5,106.1	5,174.3	—68.1
NET DEBT (Excess of liabilities over net active assets).....	11,644.6	11,776.1	—131.5

NOTE: Details may not add to totals shown as figures are rounded to nearest hundred thousand.

The assets and liabilities of the Government of Canada are set out in the balance sheet so as to disclose the amount of the net debt. Since 1920, the practice has been to offset only what are designated as "active" assets against the gross liabilities in determining the net debt. The following explanation was given by the Minister of Finance in the budget speech of May, 18, 1920:

"Assets which are not readily convertible, as the specie reserve is convertible, or are not interest producing, are not such assets as ought to be deducted from the gross debt. They are inactive, they are items of such a character as might well be placed in a suspense account. At any rate, whatever may be their future value, however great it may be, they are not assets of such a character as to directly reduce the gross debt any more than the other capital accounts of the country ought to be deducted from it."

Since 1920, there has been no essential change in the basic form of the balance sheet although certain changes in the classification of accounts has been made from time to time. In 1940-41, a reserve for possible losses on the ultimate realization of active loans and advances was established; in 1943-44 the reserve was extended to cover possible losses on all active assets, and comprehensive changes in the account classifications were made; and in 1948-49 certain refinements were made in the classification of active assets.

The liabilities of the Government, as shown in the balance sheet as at March 31, 1950, include:

- the outstanding unmatured funded debt, consisting of bonds, deposit certificates, treasury notes, treasury bills and the estimated refundable portion of the excess profits tax;
- the floating debt, consisting of the matured funded debt outstanding, outstanding cheques and interest, and similar obligations payable on demand;
- sundry funds deposited with the Receiver General of Canada or held in trust for various purposes;
- amounts to the credit of various annuity, insurance, pension and guaranty accounts;
- deferred credits, consisting of balances whose ultimate accounting treatment is known, but which are held until certain conditions are fulfilled;
- sundry suspense accounts, consisting of balances where some uncertainty as to disposition exists;
- province debt accounts, representing settlements arising out of agreements at the time of Confederation; and
- reserves for certain contingent liabilities.

The indirect or contingent liabilities of the Government are not reflected in the balance sheet but are set out in a supplementary statement.

Offsetting these liabilities, and in a measure explaining their existence—as a substantial portion of the total debt is attributable to them—are the Government's active assets. Essentially, these consist of assets which yield interest, profits or dividends, and in addition very liquid assets such as cash and departmental working funds. At March 31, 1950, the principal classes of active assets were:

- (a) cash and other current assets including advances for the acquisition of gold and foreign exchange, securities held in the Securities Investment Account, and working capital advances to Government departments and crown corporations;
- (b) loans to and investments in crown agencies;
- (c) other loans and investments, including loans to provincial, municipal, United Kingdom and other governments, subscriptions to international organizations, and a number of miscellaneous advances to veterans and others;
- (d) province debt accounts arising, as in the case of the similar liability category, out of the Confederation settlements;
- (e) deferred charges, representing certain loan flotation costs in the process of being amortized over the life of the loans;
- (f) sundry suspense accounts.

A reserve for possible losses on the ultimate realization of active assets is not shown as a liability, but is deducted from the total of the active assets.

The excess of the gross liabilities over the active assets (or the accumulated overall deficit since Confederation) is designated as the "net debt" and is represented by:

- (a) the non-active assets which consist of expenditures on certain government-owned properties or public works designated as capital in the schedules to the Appropriation Acts, and those loans and advances which are regarded currently as neither productive of revenue nor readily realizable; and
- (b) the balance of the Consolidated Deficit Account, which is the accumulation of the excess of expenditures over revenues since Confederation, exclusive of capital expenditures and other charges to non-active accounts.

With certain exceptions taxes and revenues receivable, revenue and other asset accruals and inventories of materials, supplies and equipment are not recorded as active assets on the balance sheet, nor are public works and buildings or other capital assets. Schedules of capital works are included as non-active assets under the "Net Debt" heading, but the costs associated with their acquisition were charged to expenditures at the time of construction or purchase and they are not considered as legitimate offsets to the gross debt. As no provision for depreciation has been made the capital schedules do not present a current valuation of existing capital works; the purpose is essentially to maintain a historical record of such outlay and to explain in some measure how the net debt was incurred. Moreover, as they include only those items paid from appropriations designated as capital in annual Appropriation Acts (and departmental practices vary in this regard) they are not an all-inclusive list of capital expenditures.

On the liability side, interest on the public debt accrued but not due (except for War Savings Certificates), accounts payable, commitments under contracts and other accrued liabilities are not taken into account in determining the obligations of the Government.

In effect, the accounts are maintained on a "receipts" basis in respect of revenues and a "payments" basis in respect of expenditures, with certain modifications to facilitate the maintenance of accounting control over certain assets and liabilities and to provide for valuation adjustments for active assets in anticipation of possible losses on ultimate realization.

The problems involved in the preparation of a balance sheet or statement of assets and liabilities of a government are exceedingly complex. Many factors must be considered in determining how the government's voluminous and varied transactions should be recorded and brought into focus in a clear and comprehensive statement, but the central problem is the selection of the accounting basis which is most suitable for the purpose. Generally speaking, there are two accepted bases or systems of accounting. On the one hand is the "cash" basis under which revenues are accounted for when received in cash and expenditures are accounted for when paid. On the other hand is the "accrual" basis under which revenues are accounted for when earned or due, even though not collected, and expenditures are accounted for when the liabilities are incurred whether payment is made in that accounting period or not.

As explained above, the accounts of Canada are maintained on a cash basis, but certain modifications have been introduced to facilitate the maintenance of control over certain assets and liabilities, to provide for asset valuation adjustments, and to bring into the accounts of each fiscal year the greater part of the expenditure transactions relating to that year. Revenues are reported on a cash basis and consequently taxes assessed and due and other revenues receivable or accrued are not set up on the balance sheet as assets although for administrative purposes comprehensive departmental records of tax assessments and accounts receivable are maintained. On the expenditure side commitments under contracts and other accounts payable are not recorded as liabilities on the balance sheet, but under the provisions of section 32(1) of The Consolidated Revenue and Audit Act, 1931, for thirty days after the end of each fiscal year, payments for the discharge of debts properly applicable to the old year may be made and charged thereto. This is a significant modification of pure "cash" accounting, and brings into the year's transactions a substantial part of those expenditures which on the accrual basis would be carried to the balance sheet as accounts payable. In other respects the expenditure accounts reflect refinements of the cash basis. For example, interest on the public debt is charged with interest when it becomes due rather than when it is paid, (although, except in the case of War Savings Certificates, interest accrued but not due is not set up as a liability). Again, discounts and commissions on loans are not charged to expenditures in the year in which they are paid, but are set up as deferred charges on the balance sheet and are amortized or written off to expenditures over the period of the loan. Losses on loans and advances and on other assets classed as active are not charged to expenditures in the year in which the loss is sustained; instead provision is made annually for a reserve for possible losses on the realization of active assets to which the ultimate loss when determined and authorized may be charged.

These examples will serve to indicate that while revenues are reported on a cash basis, in expenditure reporting substantial modifications have been made in the cash basis to achieve some of the advantages which accrual accounting would produce. The practice is essentially conservative in that on the one hand a substantial part of the budgetary liabilities are set up or are otherwise taken into the accounts, and on the other, tax and other revenue assessments and accounts receivable are not treated as active assets or taken into revenue until collected.

The balance sheet as adopted in 1920 was designed to present a comprehensive and comprehensible picture of the assets and liabilities of the Government, and succeeding revisions have been made to improve the manner of presentation. To a substantial degree it is believed that the present balance sheet fulfills the original intention. However, there is undoubtedly room for further improvement. More satisfactory methods of recording and classifying expenditures for the acquisition of capital assets and of controlling inventories of materials, supplies and equipment on the one hand, and of recording the Government liability in respect of those insurance, pension and annuity funds which are based on life contingencies on the other, are under review, and it is hoped that improvements in respect of these and other matters may be made in succeeding reports. However, the accounting system of the Government must be geared to serve the requirements of Parliament and so long as Parliamentary control over revenues and expenditures is predicated on the operation of the Consolidated Revenue Fund, which is by law a cash account, it would seem appropriate to retain the main principles of the cash basis of accounting, although in certain particulars refinements and modifications may be advisable.

(1) ANALYSIS OF CHANGES IN PRINCIPAL LIABILITY CLASSIFICATIONS DURING 1949-50

The most significant change in the liability side of the Balance Sheet during the year was the substantial reduction in the outstanding unmatured funded debt of the Government, which was reduced from \$15,585.0 million at March 31, 1949, to \$15,188.1 million at March 31, 1950. This net reduction of \$396.9 million in 1949-50 compares with similar reductions of \$372.3 million in 1948-49 and \$584.5 million in 1947-48. Offsetting this decrease of \$396.9 million in unmatured funded debt, were net increases in the other liability accounts amounting in the aggregate to \$197.3 million, so that the recorded liabilities of the government showed a net reduction of \$199.6 million during the year.

Floating Debt

Floating debt showed an over-all increase of \$54.9 million in 1949-50. Increases of \$15.2 million in the Government's liability for matured funded debt outstanding, of \$45 million for notes and other obligations payable on demand, and of \$1.4 million for post office money orders, etc., were offset to some extent by decreases of \$3.1 million in interest due and outstanding, and

\$3.6 million in outstanding cheques and warrants. The principal transactions in respect of notes and other obligations payable on demand were the increase of \$49.4 million in the amount of demand notes payable to the International Monetary Fund and a reduction of \$4.4 million in the amount of such notes outstanding payable to the International Bank for Reconstruction and Development.

Deposit and Trust Accounts

There was a net increase of \$25.2 million during the year in deposit and trust accounts, \$20 million of which was attributable to the deposit by the Government of Newfoundland of a portion of its financial surplus as provided under the Terms of Union.

Insurance, Pension and Guaranty Accounts

Insurance, pension and guaranty accounts increased by \$92.9 million during the fiscal year. Of this total, \$61.4 million was due to an increase in the Government Annuities Account; \$16.5 million to an increase in the Permanent Services Pension Account; \$8.6 million in the Civil Service Superannuation Account, and the remainder to lesser increases in various miscellaneous insurance, guaranty, pension and retirement funds.

Deferred Credits

Deferred credits showed an increase of \$6.6 million, the principal factor contributing to this net increase being the \$7.4 million in blocked currency received from the Netherlands Government on account of military relief and currency settlements.

Sundry Suspense Accounts

Sundry Suspense Accounts recorded an increase of \$11.2 million, of which \$8.2 million represented the increased liability of the Government for collections of provincial corporation income taxes.

Province Debt Accounts

There was no increase or decrease during the fiscal year in the Government's liability in respect of the province debt accounts. These amounts have remained unchanged for many years.

Reserve for Certain Contingent Liabilities

The reserve for certain contingent liabilities was increased by \$6.5 million during the fiscal year to make additional provision for conditional benefits which may accrue to veteran borrowers under the Veterans' Land Act.

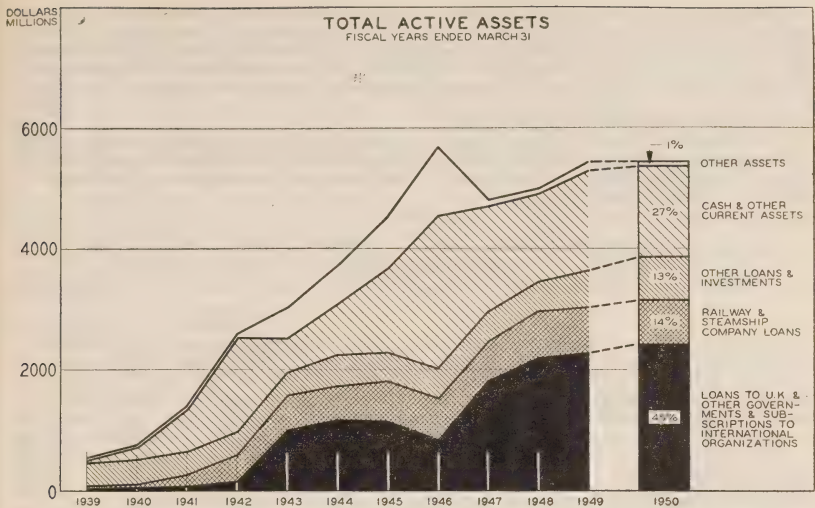
Funded Debt

As indicated above, the unmatured funded debt outstanding decreased from \$15,585.0 million at March 31, 1949, to \$15,188.1 million at March 31, 1950. Increases of \$52.6 million in that part of the funded debt payable in London, and of \$139.8 million in that part payable in New York, were more than offset by a reduction of \$589.3 million in funded debt payable in Canada, with the result that a net reduction of \$396.9 million was achieved. Details of the loan redemptions, flotations and other transactions which resulted in this net decrease are set out more fully in the "Public Debt" section of this Survey.

(2) ANALYSIS OF CHANGES IN PRINCIPAL ASSET CLASSIFICATIONS DURING 1949-50

There was an increase of \$6.9 million in the total of active assets during the fiscal year. However, with the provision of an additional \$75 million for the reserve for possible losses on the ultimate realization of active assets, net active assets showed a decrease of \$68.1 million during the fiscal year. The over-all increase of \$228.4 million in loans and investments was slightly more than the offsetting decreases in cash and other current assets, deferred charges, and sundry suspense accounts, which amounted in the aggregate to \$221.5 million.

The most significant reduction was that of \$437.1 million in the Securities Investment Account reflecting the net sales of the Government's temporary investments in its own securities. Increases of \$178.8 million in the advances to the Foreign Exchange Control Board, of \$91.5 million in the loans to the Central Mortgage and Housing Corporation, and of \$104.6 million in loans to United Kingdom and other governments, were the most significant increases during the year.



Cash and other Current Assets

Cash and other current assets decreased by \$181.6 million during the fiscal year, as shown in the following table, which summarizes the changes in the various accounts in this category:

TABLE XIX

CASH AND OTHER CURRENT ASSETS AS AT MARCH 31, 1950 AND MARCH 31, 1949

(In thousands of dollars)

	Balance at March 31		Increase or Decrease (—)
	1950	1949	
Cash in current and special deposits including blocked currency.....	143,420	90,671	52,749
Other liquid assets			
Foreign Exchange Control Board—Advances represented by cash and securities.....	1,250,000	1,071,193	178,807
Securities Investment Account.....	18,691	455,770	—437,079
Sinking Funds.....	7,991		7,991
Working Capital Advances			
Departmental.....	41,714	21,919	19,795
Crown corporations.....	16,818	20,705	—3,887
	1,478,635	1,660,259	—181,624

NOTE: Due to rounding off, the columns may not add exactly to totals shown.

The two principal changes in this asset category were a decrease of \$437.1 million in the Securities Investment Account, and an increase of \$178.8 million in the advances to the Foreign Exchange Control Board. As explained earlier, the Securities Investment Account is used to record the temporary holdings by the Government of its own securities, and the reduction reflects the net sales during the year. Of the increase of \$178.8 million in the advances to the Foreign Exchange Control Board, \$150 million represents additional cash advances during the year for financing the purchase of gold and foreign exchange, and \$28.8 million the elimination of the Board's revaluation deficit consequent upon the revaluation of the Canadian dollar on September 20, 1949. The revaluation surplus of \$46.5 million which appears on the Board's balance sheet is not shown in the Government's accounts.

Working capital advances to Government departments increased by \$19.8 million, of which \$17.6 million was attributable to the operations of the Agricultural Prices Support Account. The over-all decrease of \$3.9 million in Working Capital Advances to Crown Corporations was due primarily to repayments of \$3 million by Commodity Prices Stabilization Corporation Ltd., and \$1.2 million by Crown Assets Disposal Corporation (formerly War Assets Corporation).

Loans to, and Investments in, Crown Agencies

The aggregate amount of loans to, and investments in, Crown agencies increased by \$96 million during 1949-50, from \$1,058.9 million at March 31, 1949 to \$1,155.0 million at March 31, 1950. The changes during the fiscal year in these loans and investments are summarized in Table XX which follows:

TABLE XX

LOANS TO, AND INVESTMENTS IN, CROWN AGENCIES AS AT MARCH 31, 1950 AND MARCH 31, 1949
(In thousands of dollars)

	Balance at March 31		Increase or Decrease (—)
	1950	1949	
Bank of Canada Capital Stock.....	5,920	5,920	
Central Mortgage and Housing Corporation.....			
Capital Advances.....	25,000	25,000	
Loans.....	181,960	90,500	91,460
Canadian Farm Loan Board.....	24,122	22,172	1,950
Canadian National Railways.....	743,830	764,792	—20,963
National Harbours Board.....	105,685	85,303	20,382
Polymer Corporation Limited.....	42,886	42,886	
Other Crown Agencies.....	25,567	22,362	3,205
	1,154,970	1,058,936	96,034

NOTE: Due to rounding off, the columns may not add exactly to the totals shown.

Loans during the year to the Central Mortgage and Housing Corporation for housing loans, house construction and other building activities of the Corporation amounted to \$91.5 million, the total advanced to March 31, 1950, including capital advances of \$25 million, being \$207 million.

The amount shown as loans to the Canadian National Railways represents advances by the Government for capital expenditures, including the purchase of railway equipment, for the purchase and repatriation of outstanding securities from the United Kingdom and the retirement of maturing debt and for the temporary financing of current operations. Interest in full is paid on that part is by contract interest-bearing. The net decrease of \$21 million in these loans during the past year is accounted for as follows:

REPAYMENTS

(In thousands of dollars)

Installments under Hire-Purchase Agreements		
1936 Agreement	517	
1943 Agreement	1,562	
1944 Agreement	869	
1946 Agreement	871	
		3,819
Advances for capital purposes (Financing and Guarantee Act, 1948)	6,629	
Advances for the interim financing of the C.N.R.'s 1949 deficit	12,250	
		22,698

LESS: ADVANCES

For the interim financing of the T.C.A.'s 1950 deficit	1,730	
For the retirement of Canadian National Railway funded debt held by the public—Financing and Guarantee Act, 1940 and the War Appropriation (United Kingdom Financing) Act, 1942	5	
		1,735
Net repayment during the year		20,963

The amount of \$105.7 million shown for the National Harbours Board represents the net outstanding advances in connection with the harbour developments at Montreal and Vancouver. These are the only advances to the National Harbours Board which are classified as active assets in the Government's accounts, the advances for payment of guaranteed interest on the Jacques Cartier Bridge bonds and for developments at the other harbours and elevators being classed as non-active assets in Schedules K and L to the Balance Sheet. The increase of \$20.4 million during the fiscal year in the active asset advances is largely accounted for by advances to the Board for the retirement of bonds originally issued to the public by the Harbour Commissioners of Montreal for the construction of the Jacques Cartier Bridge.

There was no change during the year in the Government's investment in Polymer Corporation Limited, a Crown corporation engaged in the manufacture of synthetic rubber. The net increase of \$3.2 million in loans to other Crown agencies, was due largely to a loan of \$4.5 million to the Canadian Broadcasting Corporation for capital works, offset in part by the receipt of \$1 million from Eldorado Mining and Refining (1944) Limited in connection with the redemption and cancellation of a portion of the capital stock of the company held by the Government.

Other Loans and Investments

This group of assets includes loans to the United Kingdom and various foreign governments, the Government's subscriptions to the capital of the International Monetary Fund and the International Bank for Reconstruction and Development, loans to provincial and municipal governments, and a number of miscellaneous loans and investments, the chief of which are the loans to veterans under the Soldier Settlement and Veterans' Land Acts. A table summarizing the loans and investments in this category and showing the changes during the fiscal year follows:

TABLE XXI
OTHER LOANS AND INVESTMENTS AS AT MARCH 31, 1950, AND MARCH 31, 1949
(In thousands of dollars)

	Balance at March 31		Increase or Decrease (—)
	1950	1949	
Loans to United Kingdom and Other Governments.....	2,028,424	1,923,783	104,641
Subscription to Capital of International Monetary Fund.....	322,502	300,003	22,499
Subscription to Capital of International Bank for Reconstruction and Development.....	70,694	65,036	5,658
Loans to Provincial and Municipal Governments.....	98,338	102,369	—4,031
Advances under Soldier Settlement and Veterans' Land Acts.....	174,648	167,356	7,292
Miscellaneous Loans and Investments.....	16,359	20,059	—3,701
	2,710,965	2,578,607	132,359

The loans to United Kingdom and other governments consist of loans to the Government of the United Kingdom under the authority of The War Appropriation (United Kingdom Financing) Act, 1942, and The United Kingdom Financial Agreement Act, 1946, loans to other countries under Part II of The Export Credits Insurance Act, and miscellaneous foreign loans. A summary of the changes in each of these categories follows:

TABLE XXII
LOANS TO UNITED KINGDOM AND OTHER GOVERNMENTS
(In thousands of dollars)

	Balance at March 31		Increase or Decrease (—)
	1950	1949	
Loans to United Kingdom			
The War Appropriation (United Kingdom Financing) Act, 1942....	292,057	301,993	—9,936
The United Kingdom Financial Agreement Act, 1946.....	1,165,000	1,045,000	120,000
Miscellaneous Advances.....	12	2	10
	1,457,069	1,346,995	110,074

DEPARTMENT OF FINANCE

TABLE XXII—*Concluded*LOANS TO UNITED KINGDOM AND OTHER GOVERNMENTS—*Concluded*

(In thousands of dollars)

	Balance at March 31		Increase or Decrease (—)
	1950	1949	
Loans to Foreign Governments			
The Export Credits Insurance Act, Part II.....	523,562	534,526	—10,964
Miscellaneous Advances.....	47,794	42,262	5,531
	571,356	576,788	—5,433
	2,028,424	1,923,783	104,641

NOTE: Due to rounding off, the columns may not add exactly to the totals shown.

During 1949-50 the Government of the United Kingdom repaid \$9.9 million of the \$700 million interest-free loan granted under the provisions of The War Appropriation (United Kingdom Financing) Act, 1942, reducing the balance outstanding on this account to \$292.1 million at March 31, 1950. During the year, however, additional advances of \$120 million were made to the United Kingdom Government under the \$1,250 million credit authorized by The United Kingdom Financial Agreement Act, 1946. The total amount advanced under the Act to March 31, 1950, was \$1,165 million.

The advances under Part II of The Exports Credits Insurance Act represent loans to certain foreign countries to assist them in purchasing goods and services in Canada. The total of the advances outstanding at March 31, 1950, was \$523.6 million, a decrease of \$11 million from the total outstanding at March 31, 1949. A classification of these advances by recipient governments, showing the repayments during the year, is given in the following table:

TABLE XXIII

ADVANCES TO FOREIGN GOVERNMENTS UNDER PART II OF THE EXPORT CREDITS INSURANCE ACT

(In thousands of dollars)

	Advances Outstanding March 31, 1949	Repayments during 1949-50	Advances Outstanding March 31, 1950
Belgium.....	64,608	2,319	62,289
China.....	50,460	277	50,183
Czechoslovakia.....	16,674	.....	16,674
France.....	242,672	8,368	234,304
Indonesia.....	15,452	.....	15,452
Netherlands.....	118,137	.....	118,137
Norway.....	23,657	.....	23,657
Union of Soviet Socialist Republics.....	2,866	.....	2,866
	534,526	10,964	523,562

The increase of \$5.5 million in miscellaneous advances to foreign governments largely reflects the \$5.7 million due from the Government of The Netherlands in connection with claims by Canada for certain currency credits and for military relief supplies furnished by the combined military authorities during the period of military occupation. Under the terms of a settlement agreement in May, 1949 the Government of the Netherlands agreed to pay \$5.7 million in Canadian dollars in ten equal annual instalments, the first of which is due December 31, 1952.

Canada's subscriptions to the capital of the International Monetary Fund and the International Bank for Reconstruction and Development increased by \$22.5 million and \$5.7 million respectively during the fiscal year. Consequent to the adjustment in Canadian exchange rates on September 20, 1949, the Fund's and the Bank's holdings of Canadian dollars and non-negotiable demand notes were revalued. The increases represent additional payments to maintain the value, as at the time of initial subscription, of the holdings on September 19, 1949, of Canadian currency and demand notes, pursuant to The Bretton Woods Agreements Act, 1945.

Loans to provincial and municipal governments include loans to provinces made originally under the Unemployment and Farm Relief Acts and other legislation and subsequently adjusted and consolidated pursuant to The Western Provinces Treasury Bills and Natural Resources Settlement Act, 1947, and loans to municipalities under the Municipal Improvements Assistance Act, 1938. The reduction of \$4 million represents repayments during the fiscal year.

Loans under the Soldier Settlement and Veterans' Land Acts increased by \$7.3 million during 1949-50. Net advances under the Veterans' Land Act, amounting to \$20 million, are partially offset by decreases of \$12.7 million in Soldier and General Land Settlement advances. Of the latter, \$11.5 million represents the write-down from active to non-active assets of losses on the sale of reverted properties.

Miscellaneous loans and investments were reduced by \$3.7 million during the fiscal year. A reduction in balances receivable under agreements of sale of Crown assets accounted for \$2.9 million of the decrease, \$1.1 million of this latter amount representing cash receipts, and \$1.8 million a write-down to non-active assets of the balance owing in respect of Abasand Oils, Limited.

Deferred Charges

Unamortized discounts, premiums, redemption bonuses, and commissions on loans, decreased by \$3.2 million during 1949-50. Discounts and commissions of \$6.5 million paid during the fiscal year and entered in this account were more than offset by the annual amortization of \$9.7 million applicable to 1949-50 and charged to the year's expenditure. Details of the transactions are shown in the Explanatory Notes on the Balance Sheet, page 19, and Appendix 8, page 54.

Sundry Suspense Accounts

Sundry suspense accounts decreased by \$36.7 million during the year from \$54.3 million at March 31, 1949, to \$17.6 million at March 31, 1950. Of the decrease, \$28.8 million is due to the elimination of the revaluation deficit of the Foreign Exchange Control Board following the adjustment in Canadian exchange rates on September 20, 1949, and \$8.3 million to the write-down from active to non-active assets of the depreciation on revaluation of the Securities Investment Account, which recorded the trading losses sustained in connection with the operations of the account. It should be noted, however, that the total of \$8.3 million for trading losses does not take into account interest earnings. During the period from April, 1940, when the account was opened, to March 31, 1950, interest totalling \$53.1 million on these Securities Investment Account holdings was received and credited to revenue.

Reserve for Possible Losses on Ultimate Realization of Active Assets

For the third successive year an amount of \$75 million was added to this reserve with a corresponding amount being shown as an expenditure in the Government's accounts. In all, \$400 million has been provided for possible losses on the ultimate realization of active assets since the reserve was established in 1941. There was only one charge to the reserve during the year. Pursuant to a compromise under the authority of the Department of Justice Act, \$1,800 representing the outstanding balance of a loan to High Test Lignite Coal Co., Ltd., was written off. As a consequence the reserve showed a net increase of \$74,998,200 during the year, the balance at March 31, 1950, being \$320.9 million.

(3) DECREASE IN NET DEBT

The surplus of \$131.5 million for the fiscal year ended March 31, 1950, resulted in a corresponding decrease in the net debt of Canada. A reconciliation of the Budgetary revenues and expenditures and surplus for 1949-50, and the change in the net debt for the fiscal year, is set out in the following table:

TABLE XXIV

RECONCILIATION OF BUDGETARY REVENUES, EXPENDITURES, AND SURPLUS WITH DECREASE IN NET DEBT, 1949-50
(In millions of dollars)

	Net Debt			
	Consolidated Deficit Account	Non-Active Assets		Total
		Capital	Other	
Budgetary revenues.....	2,580.0	0.1	.....	2,580.1
Budgetary expenditures.....	2,399.7	22.9	25.9	2,448.6
Surplus or Deficit (—).....	180.3	—22.9	—25.9	131.5
Accumulated balances of accounts to March 31, 1949.....	10,160.2	1,051.6	564.3	11,776.1
Accumulated balances of accounts to March 31, 1950.....	9,979.9	1,074.4	590.3	11,644.6
Increase or decrease (—) during 1949-50.....	—180.3	22.9	25.9	—131.5

NOTE: Due to rounding off, columns may not add exactly to totals shown.

(4) CONTINGENT LIABILITIES

In addition to its direct liabilities which are reflected in the balance sheet, the Government has assumed certain indirect or contingent obligations, the details of which are set out below in the "Public Debt" section and on page 37. The two major categories of this indirect debt are the guaranteed bonds and debentures of the Canadian National Railways and other government-owned enterprises such as the Canadian National (West Indies) Steamships, Ltd., and the Saint John Harbour Commission, and the guarantee of deposits maintained by the chartered banks in the Bank of Canada. The remainder consists chiefly of the guarantees of bank advances to the Canadian Wheat Board, and of loans made by chartered banks to veterans or farmers for certain authorized purposes, guarantees under The Export Credits Insurance Act, and certain commitments under housing legislation.

5. THE PUBLIC DEBT

Gross and Net Debt

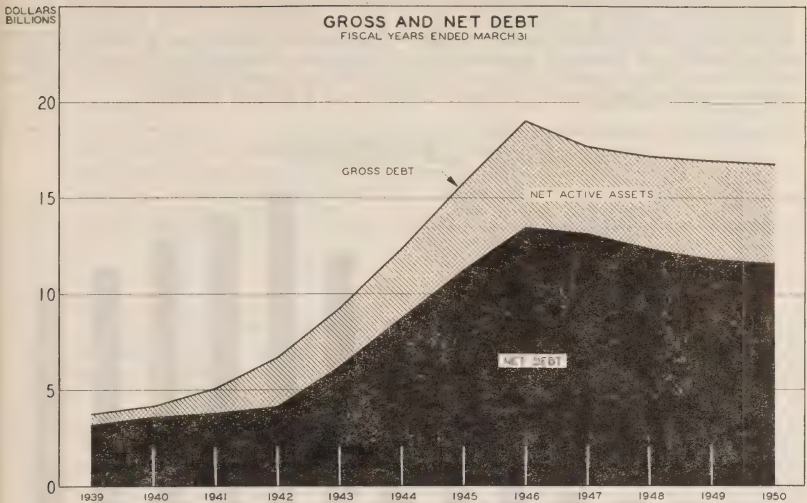
The unmatured funded debt of Canada was reduced by \$396.9 million during the fiscal year; as shown in "The Cash Accounts" section, retirements of \$493 million were offset by non-cash increases totalling \$96.1 million. However, due to increases totalling \$197.3 million in other liabilities—principally in floating debt, deposit and trust, and insurance, pension and guaranty accounts—the gross public debt of Canada decreased by only \$199.6 million, from \$16,950.4 million at March 31, 1949, to \$16,750.8 million at March 31, 1950. During the same period the net debt—which is the gross public debt less the active or realizable or revenue-producing assets—was reduced by \$131.5 million.

The following table shows the relationship between the gross public debt, the unmatured funded debt and the net debt as at March 31, 1939 and March 31, 1946 to 1950 inclusive:

TABLE XXV

STATEMENT OF PUBLIC DEBT, UNMATURED FUNDED DEBT, ACTIVE ASSETS AND NET DEBT OF CANADA
AS AT MARCH 31, 1939 AND MARCH 31, 1946 TO 1950 INCLUSIVE
(In millions of dollars)

As at March 31	Gross Public Debt			Less Active Assets	Net Debt
	Unmatured Funded Debt	Other Liabilities	Total		
1939.....	3,385.7	324.9	3,710.6	558.1	3,152.6
1946.....	16,807.2	2,152.6	18,959.8	5,538.4	13,421.4
1947.....	16,541.9	1,156.3	17,698.2	4,650.4	13,047.8
1948.....	15,957.4	1,239.9	17,197.3	4,825.7	12,371.6
1949.....	15,885.0	1,365.4	16,950.4	5,174.3	11,776.1
1950.....	15,188.1	1,562.7	16,750.8	5,106.1	11,644.6



Some measure of the relative burden of the net debt in per capita terms and as a percentage of the gross national product is shown in the following table. It is interesting to note that the net debt per capita which was \$279.80 at March 31, 1939, and \$1,090.55 at March 31, 1946, had declined to \$841.07 at March 31, 1950. Expressed as a percentage of the gross national product, the net debt which had risen from 61 per cent at March 31, 1939, to 113.6 per cent at March 31, 1946, had fallen at March 31, 1950, to 72.4 per cent.

TABLE XXVI

NET DEBT PER CAPITA AND AS A PERCENTAGE OF GROSS NATIONAL PRODUCT AS AT MARCH 31, 1939 AND MARCH 31, 1946 TO 1950 INCLUSIVE

As at March 31	Net Debt per capita ⁽¹⁾	Net Debt as Percentage of Gross National Product ⁽²⁾
	\$	%
1939.....	279.80	61.0
1946.....	1,090.55	113.6
1947.....	1,037.02	108.7
1948.....	960.31	90.6
1949.....	892.06	76.0
1950.....	841.07	72.4

(1) Based on population as at June 1 nearest to fiscal year end.

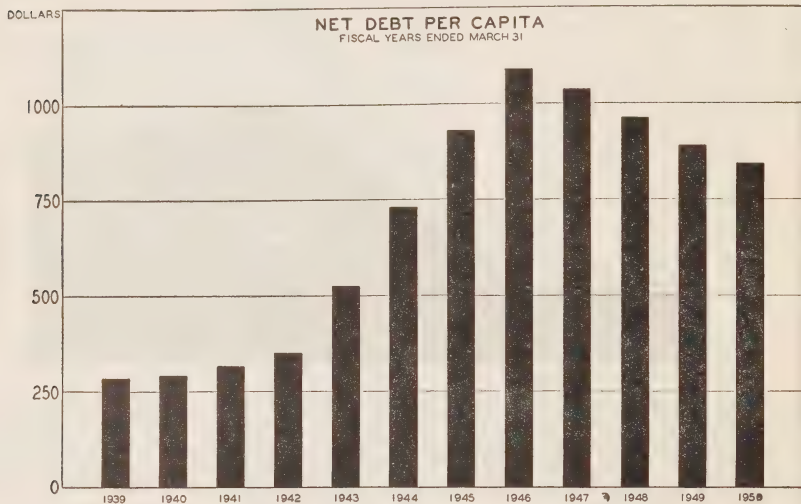
(2) Based on estimate of gross national product for nearest calendar year.

Unmatured Funded Debt

The total unmatured funded debt outstanding at March 31, 1950 was \$15,188.1 million. This was \$396.9 million less than the total at the end of the previous fiscal year, and \$1,619.1 million less than that at March 31, 1946. Notwithstanding the substantial decrease, it was still \$11,802.4 million, or approximately 350 per cent more than the total of \$3,385.7 million

DEPARTMENT OF FINANCE

at March 31, 1939, the end of the last pre-war year. However, while interest charges on the funded debt increased by approximately 250 per cent, from \$118.1 million in 1938-39 to \$408.6 million in 1949-50, the gross national product rose from \$5,165 million in 1938 to \$16,074 million in 1949, an increase of approximately 210 per cent. Consequently, the relative burden of the funded debt, measured in terms of interest charges as a percentage of the gross national product, increased only from 2.2 per cent in 1938-39 to 2.5 per cent in 1949-50.



A statement showing the amount of the unmatured funded debt payable in Canada, London and New York, as at March 31, 1946 to 1950 inclusive, with the corresponding figures for March 31, 1939, is shown in Table XXVII.

TABLE XXVII

UNMATURED FUNDED DEBT PAYABLE IN CANADA, LONDON AND NEW YORK AS AT MARCH 31, 1939, AND MARCH 31, 1946 TO 1950 INCLUSIVE
(In millions of dollars)

As at March 31	Payable in Canada		Payable in London		Payable in New York		Total	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1939.....	2,510.5	74.1	406.2	12.0	469.0	13.9	3,385.7	100.0
1946.....	16,617.3	98.9	11.8	0.1	178.0	1.0	16,807.2	100.0
1947.....	16,382.3	99.0	11.6	0.1	148.0	0.9	16,541.9	100.0
1948.....	15,750.1	98.7	9.3	0.1	198.0	1.2	15,957.4	100.0
1949.....	15,277.8	98.0	9.3	0.1	298.0	1.9	15,585.0	100.0
1950.....	14,688.5	96.7	61.9	0.4	437.8	2.9	15,188.1	100.0

The marked decrease since March 31, 1939, in the proportion of the unmatured funded debt payable abroad is indicated in the foregoing table. Of the total unmatured funded debt, that part payable in Canada had increased from 74.1 per cent of the total at March 31, 1939 to 96.7 per cent at March 31, 1950. In terms of Canadian currency, the unmatured funded debt payable in London and New York decreased from \$875.2 million at the end of the fiscal year 1938-39 to \$499.7 million at the end of 1949-50.

(1) SUMMARY OF SECURITY ISSUES AND REDEMPTIONS DURING THE YEAR

Government obligations totalling \$3,136.5 million and all payable in Canada matured or were called for redemption during the fiscal year ended March 31, 1950. The financing of these retirements was effected as follows:

	(In millions of dollars)
By refunding or conversion into new issues	\$2,213.3
By proceeds of new borrowing	
Sale of Canada Savings Bonds Series IV	288.9
Sale of deposit certificates (part)	45.0
From available cash	593.0
	<hr/>
	\$3,140.2
	<hr/>

The retirement of \$593.0 million out of available cash less \$3.7 million accrued interest added to principal on War Savings Certificates—or a net amount of \$589.3 million—represents the reduction achieved during the fiscal year in the total funded debt payable in Canadian dollars.

Funded debt payable in United States dollars increased by \$139.8 million during the fiscal year. Of this increase, \$100 million resulted from the issue in New York in August, 1949, of twenty-five year 2½ per cent bonds dated September 1, 1949, at a cost to the Government of 2.79 per cent. The greater part of the proceeds of this loan was sold to the Canadian National Railways and the National Harbours Board to provide United States dollars to redeem obligations of those agencies guaranteed by the Government of Canada. In addition, the Canadian dollar equivalent of the funded debt payable in United States funds increased a further \$39.8 million due to the revaluation of the Canadian dollar on September 20, 1949.

Funded debt payable in pounds sterling increased during the fiscal year by \$52.6 million. This was due to the assumption as of April 1, 1949, of the liability for \$71.7 million of Newfoundland 3 per cent guaranteed stock in accordance with the Terms of Union, less a reduction of \$19.1 million in the amount of sterling debt expressed in Canadian dollars, reflecting the revaluation of currencies in September, 1949. There were no new issues or redemptions during the year.

The over-all reduction in the outstanding funded debt of the Government during the year was thus \$396.9 million, the reduction of \$589.3 million in debt payable in Canada being offset by increases of \$139.8 million in funded debt payable in New York and of \$52.6 million in funded debt payable in sterling. However, as explained earlier in this Survey, a portion of the securities representing the outstanding funded debt is held by the Government for the Securities Investment Account and the Unemployment Insurance Fund. Consequently, while the reduction during the year in the outstanding funded debt of the Government amounted to \$396.9 million, as there were net sales from the Securities Investment Account during the year in the amount of \$437 million, and net purchases of \$55.9 million for the Unemployment Insurance Fund, the amount of the funded debt held by the public decreased \$15.8 million.

More complete details of redemptions and new issues of securities during the year are set out in the two following tables:

TABLE XXVIII

REDEMPTION OF FUNDED DEBT DURING FISCAL YEAR ENDED MARCH 31, 1950

Maturity or Call Date	Interest Rate	Where Payable	Amount
	Per cent		\$
May 1, 1949.....	4 ⁰⁰ / ₁₀₀	Canada.....	200,000,000
July 1, 1949.....	4 ⁰⁰ / ₁₀₀	Canada.....	33,293,471
Sept. 1, 1949.....	4 ⁰⁰ / ₁₀₀	Canada.....	550,000,000
Sept. 2, 1949.....	4 ⁰⁰ / ₁₀₀	Canada.....	100,000,000
Oct. 1, 1949.....	3 ⁰⁰ / ₁₀₀	Canada.....	324,945,700
Nov. 1, 1949.....	4 ⁰⁰ / ₁₀₀	Canada.....	289,693,300
Nov. 1, 1949.....	4 ⁰⁰ / ₁₀₀	Canada.....	200,000,000
Nov. 1, 1949.....	1 ⁰⁰ / ₁₀₀	Canada.....	267,800,000
Feb. 1, 1950.....	3 ⁰⁰ / ₁₀₀	Canada.....	50,086,250
Mar. 1, 1950.....	3 ⁰⁰ / ₁₀₀	Canada.....	550,000,000
Mar. 1, 1950.....	1 ⁰⁰ / ₁₀₀	Canada.....	325,000,000
Non-interest Bearing Certificates.....		Canada.....	124,278
War Savings Certificates.....	3 ⁰⁰ / ₁₀₀	Canada.....	(¹)45,678,615
Canada Savings Bonds—Series I, II and III.....	2 ⁰⁰ / ₁₀₀	Canada.....	148,798,860
Total Bonds and Certificates.....			3,085,420,474
Repayment of refundable portion of excess profits tax.....			54,765,330
Total redemption of debt.....			3,140,185,804

(¹) This is the amount of War Savings Certificates redeemed during the fiscal year. As accrued interest amounting to \$3,659,350 was added to principal, the net decrease during 1949-50 in War Savings Certificates outstanding was only \$42,019,265, as shown in Schedule T to the Balance Sheet on page 36.

TABLE XXIX
NEW SECURITY ISSUES DURING FISCAL YEAR ENDED MARCH 31, 1950

Issue Date	Maturity Date	Interest Rate	Price to Government	Yield at Price to Government	Total Amount Issued	Renewals or Reconversion or Amount Issued	Amount Issued for Cash
		%		%	\$	\$	\$
PAYABLE IN CANADA							
<i>Issued to Chartered Banks—</i>							
Nov. 1, 1949.	Nov. 1, 1952.	1 ¹¹ / ₁₆	99.45	1.69	210,000,000	210,000,000	
Mar. 1, 1950.	Mar. 1, 1953.	1 ¹¹ / ₁₆	99.30	1.74	139,505,000	139,505,000	45,000,000
Mar. 1, 1950.	Aug. 30, 1950.		100.00	0.75	100,000,000	55,000,000	
					449,505,000	404,505,000	45,000,000
<i>Issued to Bank of Canada—</i>							
May 1, 1949.	Nov. 1, 1949.		100.00	0.75	200,000,000	200,000,000	
Sept. 1, 1949.	Mar. 1, 1950.		100.00	0.75	550,000,000	550,000,000	
Nov. 1, 1949.	Nov. 1, 1952.	1 ¹¹ / ₁₆	99.45	1.69	90,000,000	90,000,000	
Nov. 1, 1949.	May 1, 1950.		100.00	0.75	200,000,000	200,000,000	
Mar. 1, 1950.	Sept. 1, 1950.		100.00	0.75	550,000,000	550,000,000	
Mar. 1, 1950.	Mar. 1, 1953.	1 ¹¹ / ₁₆	99.30	1.74	185,495,000	185,495,000	
					1,775,495,000	1,775,495,000	
			99.375	2.82	288,904,400		288,904,400
<i>Issued to General Public—</i>							
Nov. 1, 1949.	Nov. 1, 1959.	2 ¹ / ₄					
<i>Canada Savings Bonds, Series IV (net).</i>							
July 1, 1949.	July 1, 1950.	4	100.00	4.00	33,293,471	33,293,471	
					2,547,197,871	2,213,293,471	333,904,400
<i>Total Issues Payable in Canada.....</i>							
PAYABLE IN UNITED STATES							
<i>Issued to General Public—</i>							
Sept. 1, 1949.	Sept. 1, 1974.	2 ³ / ₄	99.25	2.79	100,000,000		100,000,000
					2,647,197,871	2,213,293,471	433,904,400
<i>Twenty-Five Year Bonds.....</i>							
Grand Total							

(2) INTEREST RATES

The average interest rate on the Government's funded debt decreased from 3.52 per cent at the end of 1938-39 to 2.60 per cent at the end of 1949-50. Table XXX shows the average interest rate on the outstanding unmatured funded debt for the fiscal years 1938-39 and 1945-46 to 1949-50 inclusive, and the yields and terms of the last domestic bond issue sold in each fiscal year.

TABLE XXX

AVERAGE COUPON INTEREST RATES ON THE FUNDED DEBT 1938-39 AND 1945-46 TO 1949-50 INCLUSIVE
(As at close of each fiscal year)

Fiscal Year	Overall coupon rate on debt payable in				Yield to public on last domestic issue of 10 years or more	
	Canada	London	New York	Total	Yield %	Term years
	%	%	%	%		
1938-39.....	3.51	3.63	3.46	3.52	3.07	20
1945-46.....	2.58	3.45	3.54	2.60	3.00	20½
1946-47.....	2.64	3.45	3.76	2.65	2.75	10
1947-48.....	2.65	3.46	3.44	2.66	2.75	10
1948-49.....	2.63	3.46	3.38	2.64	2.75	10
1949-50.....	2.59	3.05	3.22	2.60	2.75	10

The amount of three month Treasury Bills outstanding remained unchanged during the year at \$450 million; the average yield on the last issue sold during 1949-50 was .512 per cent. The corresponding rates for the last five years and for 1938-39 were as follows:

Year	Per Cent
1938-39	0.643
1945-46	0.371
1946-47	0.404
1947-48	0.411
1948-49	0.451
1949-50	0.512

(3) INDIRECT DEBT OR CONTINGENT LIABILITIES

As explained in the section on the Balance Sheet, the Government has assumed certain indirect or contingent obligations which are in addition to the direct debt set out in the balance sheet. These contingent liabilities consist of securities of certain government owned enterprises guaranteed as to both principal and interest, or as to interest alone, and a number of miscellaneous guarantees, the chief of which is the guarantee of deposits maintained by the chartered banks in the Bank of Canada.

The total of guaranteed bonds and debentures outstanding at March 31, 1950, was \$570.5 million, of which \$7 million was guaranteed as to interest only and \$563.5 million as to principal and interest. The increase of \$15.8 million over the amount of \$554.7 million outstanding at the end of the previous year was the net result of the following transactions.

Issues	(In millions of dollars)
Canadian National Railways	
2½% bonds maturing Sept. 15, 1969	70.0
2½% bonds maturing Jan. 16, 1971	40.0
Less: Redemptions	110.0
Canadian National Railways	
5% bonds due October 1, 1969, Called October 1, 1949	57.7
5% bonds due 1970, called Feb. 1, 1950	17.3
National Harbours Board	
Montreal Harbour Commission	
5% bonds due 1969, called November 1, 1949	19.0
Saint John Harbour Commission	
Bonded indebtedness of City of Saint John assumed by commission	0.1
	94.2
Net increase during year	15.8

A summary of the guaranteed bonds and debentures and the other guarantees and contingent obligations assumed by the Government of Canada, and the amount thereof (if determined or determinable) at March 31, 1950, and March 31, 1949, are shown in the following table:

TABLE XXXI

SUMMARY OF INDIRECT DEBT OR CONTINGENT LIABILITIES, AS AT MARCH 31, 1950 AND MARCH 31, 1949
(In millions of dollars)

	Amount Outstanding March 31		Increase or Decrease (-)
	1950	1949	
SECURITIES OF GOVERNMENT OWNED ENTERPRISES			
Guaranteed as to principal and interest—			
Canadian National Railways and predecessor companies.....	553.4	518.5	34.9
Canadian National (West Indies) Steamships Ltd.....	9.4	9.4	
National Harbours Board.....	0.7	19.8	-19.1
	563.5	547.7	15.8
Guaranteed as to interest only—			
Canadian National Railways and predecessor companies.....	7.0	7.0	
	7.0	7.0	
OTHER GUARANTEES—			
Chartered bank deposits in Bank of Canada.....	567.3	540.3	27.0
Bank advances to Canadian Wheat Board.....	36.9	.....	36.9
Sundry other guarantees.....	33.2	28.6	4.6
Total other guarantees (excluding indeterminate amounts)....	637.4	568.9	68.5
Total principal amount of indirect or contingent liabilities (excluding indeterminate guarantees).....	1,207.9	1,123.6	84.3

NOTE: These contingent liabilities are expressed in Canadian dollars; stocks and bonds payable optionally or solely in sterling or United States dollars are converted on the basis of £1=\$4.86½ and \$1 U.S.=\$1 Canadian respectively.

In the succeeding pages of this Part, the following statements are presented:

- (1) The expenditure and revenue statement for the year ended March 31, 1950, certified by the Auditor General;
- (2) A summarized statement of expenditures under appropriations, certified by the Auditor General;
- (3) A summarized statement of loans, advances and investments under appropriations, certified by the Auditor General;
- (4) A summarized statement of revenues and credits by departments, certified by the Auditor General;
- (5) A summarized statement of ordinary revenue by main classifications and departments;
- (6) The comparative balance sheet or statement of assets and liabilities, March 31, 1950, with March 31, 1949, certified by the Auditor General, followed by explanatory notes and detailed comparative schedules of asset and liability accounts;
- (7) A statement of contingent liabilities as at March 31, 1950;
- (8) A summarized statement showing sources and disposition of cash funds for the fiscal year;
- (9) A series of historical tables showing the revenues, expenditures and debt of Canada since Confederation, and other tables showing the interest and other public debt charges for the fiscal year ended March 31, 1950.

In Part II, details of revenue, expenditure and balance sheet transactions by departments are shown, and in Part III a statement of Government assistance to railways since Confederation is presented.

Respectfully submitted,

W. C. CLARK,

Deputy Minister of Finance.

STATEMENTS OF REVENUES AND EXPENDITURES

BALANCE SHEET WITH SUPPORTING SCHEDULES

CONTINGENT LIABILITIES

SOURCES AND DISPOSITION OF CASH FUNDS

APPENDICES

**THE GOVERNMENT
EXPENDITURE AND
YEAR ENDED**

EXPENDITURE

ORDINARY	\$	cts.	\$	cts.
Agriculture.....			25,296,133	24
Auditor General's Office.....			561,803	96
Citizenship and Immigration.....			17,701,413	52
Civil Service Commission.....			1,512,851	49
External Affairs.....			9,721,889	74
Finance—				
Interest on Public Debt, Appendix No. 7, Part I.....	439,816,334	54		
Cost of Loan Flotations, Appendix No. 9, Part I.....	811,805	07		
Annual amortization of bond discounts and commissions, Appendix No. 8, Part I.....	9,733,818	11		
Servicing of the Public Debt, Appendix No. 10, Part I.....	477,765	74		
Total Public Debt Charges.....	450,839,723	46		
Subsidies to Provinces, Appendix 12, Part II.....	19,169,752	82		
Transitional grant to Newfoundland.....	6,500,000	00		
Compensation to Provinces—				
Under Dominion-Provincial tax rental agreements.....	76,880,713	28		
In respect of specified corporations as authorized by sec. 7 of The Dominion-Provincial Tax Rental Agreements Act, 1947.....	1,375,400	00		
Premium, Discount and Exchange.....	19,740,244	15		
Sundry.....	21,956,658	63		
			596,462,492	34
Fisheries.....			6,763,441	96
Governor General and Lieutenant-Governors.....			274,024	99
Insurance.....			311,485	56
Justice.....			10,917,351	82
Labour—Unemployment Insurance Act—Administration and Government's contribution.....			45,073,016	08
Government Annuities—Payment required to maintain reserve.....			1,255,771	76
General.....			6,243,958	17
Legislation including Chief Electoral Office.....			9,685,281	09
Mines and Technical Surveys.....			22,199,828	14
National Defence.....			14,440,286	24
National Health and Welfare.....			32,617,153	52
Old Age Pensions and pensions to blind persons.....			93,188,934	29
Family Allowances.....			297,514,033	94
National Revenue.....			50,604,219	44
Post Office.....			82,639,741	21
Prime Minister's Office.....			120,141	78
Privy Council.....			303,473	11
Federal District Commission.....			3,704,500	00
Public Archives.....			198,133	95
Public Printing and Stationery.....			866,069	43
Public Works.....			67,058,184	43
Resources and Development.....			25,013,587	17
Royal Canadian Mounted Police.....			15,970,903	65
Secretary of State.....			1,600,449	62
Trade and Commerce.....			34,719,717	48
Transport.....			51,220,788	71
Veterans Affairs.....			79,408,845	45
Pensions (World Wars I and II).....			96,090,693	85
Total Ordinary Expenditure.....			1,701,260,101	13

OF CANADA

REVENUE STATEMENT

MARCH 31, 1950

REVENUE

	ORDINARY	\$	cts.	\$	cts.
Tax Revenues—					
Customs Duties.....				225,877,683	46
Excise Duties.....				220,564,503	76
Excise Taxes—Sales Tax.....		415,221,679	07		
Other Excise Taxes.....		168,020,321	26		
		583,242,000	33		
Less refunds.....		11,784,520	00		
				571,457,480	33
Income Tax—					
Individuals.....		621,982,213	00		
Corporations.....		603,193,132	19		
Non-resident.....		47,474,846	21		
				1,272,650,191	40
Excess Profits Tax.....				—	1,788,387 57
Succession Duties.....				29,919,780	07
Chartered Banks, note circulation tax.....				120,865	57
Insurance Companies.....				3,789,456	49
Miscellaneous.....				525,505	65
Total revenue from taxes.....				2,323,117,079	16
Non-Tax Revenues—					
Post Office.....		84,511,785	82		
Return on Investments.....		91,528,986	98		
Bullion and Coinage.....		4,523,656	03		
Privileges, Licences and Permits.....		7,589,597	65		
Proceeds from Sales.....		2,896,755	96		
Services and Service Fees.....		11,162,393	66		
Refunds of Expenditure.....		1,515,612	18		
Miscellaneous.....		1,870,569	78		
				205,599,358	06
Total Ordinary Revenue.....				2,528,716,437	22

THE GOVERNMENT
EXPENDITURE AND
YEAR ENDED

EXPENDITURE—*Continued*

	\$	cts.	\$	cts.
CAPITAL ACCOUNTS				
Public Works.....	19,088,357	69		
Railways.....	3,835,228	33		
			22,923,586	02
DEMOBILIZATION AND RECONVERSION				
Agriculture.....	22,211,493	08		
External Affairs.....	6,959,020	65		
Finance.....	492,118	60		
Wartime Prices and Trade Board Administration.....	2,566,922	34		
Justice.....	41,734	39		
Labour.....	3,570,487	73		
Mines and Technical Surveys.....	1,354,816	17		
National Defence—Army, Navy and Air Services.....	348,049,892	29		
Defence Research.....	22,388,829	08		
Privy Council.....	296	00		
Resources and Development.....	334,749	96		
National Film Board.....	20,939	00		
Trade and Commerce.....	6,473,148	38		
Transport.....	1,260,438	97		
Veterans Affairs.....	5,234,148	99		
Post discharge rehabilitation benefits.....	25,099,259	25		
War service gratuities.....	348,777	03		
Re-establishment credits.....	22,199,535	39		
			468,606	607 30
SPECIAL				
Agricultural and Other Expenditures.....	15,857,929	04		
Prairie Farm Assistance Act, 1939—				
Administration.....	436,939	52		
Advances to Prairie Farm Emergency Fund.....	13,138,313	01		
Deficits of the Canadian Wheat Board.....	4,470,531	06		
Fraser Valley, B.C.—Repairing and reconstructing dykes, emergency relief and rehabilitation.....	4,024,185	86		
			37,927,898	49

OF CANADA
REVENUE STATEMENT
MARCH 31, 1950

REVENUE—Continued

	\$	cts.	\$	cts.
CAPITAL ACCOUNTS—REFUNDS				
Public Works (Miscellaneous).....	28,406	80		
Public Works (Canals).....	13,874	03		
Railways.....	24,371	46		
			66,652	29

**THE GOVERNMENT
EXPENDITURE AND
YEAR ENDED**

EXPENDITURE—Concluded

	\$	cts.	\$	cts.
GOVERNMENT OWNED ENTERPRISES				
Net Income Deficits for calendar year 1949—				
Canadian National Railways.....	42,043,026	76		
Canadian National (West Indies) Steamships, Ltd.....	460,497	65		
Prince Edward Island Car Ferry and Terminals.....	1,221,229	72		
Trans-Canada Air Lines.....	4,317,593	16		
National Harbours Board, Churchill Harbour.....	83,141	45		
Total losses charged to Consolidated Deficit Account.....	48,125,488	74		
Loans and Advances, Non-Active, during fiscal year 1949-50—				
National Harbours Board, Schedule L, page 28, (see also refunds page 7)	4,236,174	30		
			52,361,663	04
OTHER CHARGES				
To Consolidated Deficit Account—				
Write-off of Active and Non-Active Assets to the Consolidated Deficit Account—				
Cancellation of Canadian Farm Loan Board Capital Stock.....		250	00	
Reduction of Seed Grain and Relief Accounts, Department of Resources and Development, (contra).....		19,579	64	
Provision for reserve for possible losses on ultimate realization of active assets.....		75,000,000	00	
Provision for reserve for conditional benefits under The Veterans' Land Act, 1942.....		6,495,644	28	
Assumption of part of Newfoundland debt under Terms of Union....	62,292,609	27		
			143,808,083	19
To Non-Active Accounts—				
Write-down of active assets to non-active assets—				
Abasand Oils, Ltd.....	1,802,107	39		
Securities Investment Account—				
Trading losses subject to Parliamentary approval.....		8,299,183	77	
Soldier and General Land Settlement Loans.....	11,500,495	74		
Soybean flour suspense account.....		125,936	00	
			21,727,722	90
Grand Total Expenditure and Debits.....			2,448,615,662	07
Excess of Revenues over Expenditures carried to Consolidated Deficit Account.....	180,314,113	57		
Less—Excess of Expenditures over Revenues—				
Capital and Non-Active Accounts.....	48,789,160	32		
Budgetary Surplus or Decrease in Net Debt.....			131,524,953	25
			2,580,140,615	32
Certified correct,				
W. E. HUNTER,			W. C. CLARK,	
Chief Dominion Bookkeeper,			Deputy Minister of Finance.	

OF CANADA

REVENUE STATEMENT

MARCH 31, 1950

REVENUE—Concluded

	\$	cts.	\$	cts.
SPECIAL RECEIPTS AND OTHER CREDITS				
To Consolidated Fund Revenue—				
Refunds of previous years' special expenditures.....	156,150	57		
Donations to the Crown.....	54,066	32		
War and demobilization receipts.....	34,765,134	92		
Sale of surplus Crown assets.....	16,350,503	39		
				51,325,855 20
To Non-Active Accounts—				
National Harbours Board—				
Reduction in indebtedness—				
Halifax Harbour.....	10,396	87		
Quebec Harbour.....	1,694	10		
Seed Grain and Relief Accounts, Department of Resources and Development—Write-off to Consolidated Deficit Account of yearly established losses (contra).....	19,579	64		
				31,670 61
Grand Total Revenue and Credits.....			2,580,140,615	32

The accounts of Expenditure and Revenue, which are associated with the foregoing Statement, have been examined under my direction, and subject to the relative observations in my report to the House of Commons, made in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931, I certify as the result of my audit that the Statement is correct.

WATSON SELLAR,
Auditor General

PUBLIC ACCOUNTS, 1949-50: PART I

SUMMARIZED STATEMENT OF EXPENDITURES UNDER

Part II Section	Department	Appropriations	Expenditures	
			Ordinary	Special
A	Agriculture.....	82,787,185 48	25,296,133 24	27,538,940 99
B	Auditor General's Office.....	566,241 00	561,803 96	
C	Chief Electoral Officer.....	4,459,154 59	4,456,107 50	
CC	Citizenship and Immigration.....	20,438,159 32	17,701,413 52	
D	Civil Service Commission.....	1,518,569 92	1,512,851 49	
E	External Affairs.....	18,064,494 74	9,721,389 74	
F	Finance.....	773,183,367 25	596,462,492 34	
G	Fisheries.....	9,196,543 98	6,763,441 96	822,928 20
H	Governor General and Lieutenant-Governors.....	289,985 34	274,024 99	
I	Insurance.....	324,190 41	311,485 56	
J	Justice.....	4,457,581 94	4,226,359 06	
J	Office of the Commissioner of Penitentiaries.....	7,280,680 00	6,690,992 76	
K	Labour.....	60,919,826 10	52,572,746 01	
L	Legislation.....	5,370,533 40	5,229,173 59	
M	Mines and Technical Surveys.....	27,558,248 50	22,199,828 14	
N	National Defence.....	387,060,538 65	14,440,286 24	
O	National Health and Welfare.....	442,292,698 78	423,320,121 75	
P	National Revenue.....	51,640,081 75	47,832,215 45	
P	Canadian Broadcasting Corporation.....	3,640,781 00	2,772,003 99	
Q	Post Office.....	85,198,466 16	82,639,741 21	
R	Prime Minister's Office.....	132,065 00	120,141 78	
S	Privy Council Office.....	4,013,003 28	4,007,973 11	
T	Public Archives.....	202,615 28	198,133 95	
U	Public Printing and Stationery.....	905,513 73	866,069 43	
V	Public Works.....	108,308,070 43	67,058,184 43	
W	Resources and Development.....	27,837,741 21	22,911,671 71	
W	National Film Board.....	2,141,426 71	2,101,915 46	
X	Royal Canadian Mounted Police.....	17,883,772 05	15,970,903 65	
XX	The Secretary of State.....	1,653,587 53	1,600,449 62	
Y	Trade and Commerce.....	43,058,066 63	18,550,117 80	9,566,029 30
Y	National Research Council.....	17,773,049 00	16,169,599 68	
Z	Transport.....	135,768,608 31	48,943,416 60	
Z	Canadian Maritime Commission.....	2,369,147 00	2,277,372 11	
Z	National Harbours Board.....	6,188,980 24		
ZZ	Veterans Affairs.....	261,342,805 75	175,499,539 30	
		\$2,615,825,780 46	\$1,701,260,101 13	\$37,927,898 49

* Contra

Certified correct.

B. G. McINTYRE,
Comptroller of the Treasury.

APPROPRIATIONS FOR THE YEAR ENDED MARCH 31, 1950

Expenditures						Lapsed
Demobiliza- tion and Reconver- sion	Government owned Enterprises— Deficits	Other Charges	[8b] Consolidated Deficit Account	[8a] Non-Active Assets	Total	
22,211,493 08			75,046,567 31		75,046,567 31	7,740,618 17
			561,803 96		561,803 96	4,437 04
			4,456,107 50		4,456,107 50	3,047 09
			17,701,413 52		17,701,413 52	2,736,745 80
			1,512,851 49		1,512,851 49	5,718 43
6,959,020 65			16,680,410 39		16,680,410 39	1,384,084 35
3,059,040 94		137,292,850 27	736,814,392 55	8,425,119 77	745,239,512 32	27,943,854 93
			7,586,370 16		7,586,370 16	1,610,173 82
			274,024 99		274,024 99	15,960 35
			311,485 56		311,485 56	12,704 85
41,734 39			4,268,093 45		4,268,093 45	189,488 49
			6,690,992 76		6,690,992 76	589,687 24
3,370,487 73			56,143,233 74		56,143,233 74	4,776,592 36
			5,229,173 59		5,229,173 59	141,359 81
1,354,816 17			23,554,644 31	1,802,107 39	25,356,751 70	2,201,496 80
370,438,721 37			384,879,007 61		384,879,007 61	2,181,531 04
			423,320,121 75		423,320,121 75	18,972,577 03
			47,832,215 45		47,832,215 45	3,807,866 30
			2,772,003 99		2,772,003 99	868,777 01
			82,639,741 21		82,639,741 21	2,558,724 95
			120,141 78		120,141 78	11,923 22
296 00			4,008,269 11		4,008,269 11	4,734 17
			198,133 95		198,133 95	4,481 33
			866,069 43		866,069 43	39,444 30
			67,058,184 43		67,058,184 43	41,249,886 00
334,749 96		*19,579 64	23,266,001 31		23,266,001 31	4,571,739 90
20,939 00			2,122,854 46		2,122,854 46	18,572 25
			15,970,903 65		15,970,903 65	1,012,868 40
			1,600,449 62		1,600,449 62	53,137 91
6,473,148 38			34,589,295 48		34,589,295 48	8,468,771 15
			16,169,599 68		16,169,599 68	1,603,449 32
1,260,438 97	48,042,347 29		98,246,202 86	22,923,586 02	121,169,788 88	14,598,819 43
			2,277,372 11		2,277,372 11	91,774 89
	83,141 45		83,141 45	4,236,174 30	4,319,315 75	1,869,664 49
52,881,720 66		6,495,644 28	234,876,904 24	11,500,495 74	246,377,399 98	14,965,405 77
\$468,606,607 30	\$48,125,488 74	\$143,808,083 19	\$2,399,728,178 85	\$48,887,483 22	\$2,448,615,662 07	\$167,210,118 39

The accounts of Expenditure, which are associated with the foregoing Statement, have been examined under my direction, and subject to the relative observations in my report to the House of Commons, made in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931, I certify as the result of my audit that the Statement is correct.

WATSON SELLAR,
Auditor General.

SUMMARIZED STATEMENT OF LOANS, ADVANCES AND INVESTMENTS

Balance Sheet Classification	Details in Part II Section		Appropriations
1 (c) (i)	A	Agriculture— Agricultural Prices Support Board—Working Capital Advances.....	39,538,261 82
3 (d)	CC	Citizenship and Immigration— Advances for Assistance to Indians.....	9,138 79
1 (b) (i)	F	Finance— Foreign Exchange Control Board—Advances to Exchange Fund Account....	250,000,000 00
2 (c)		Canadian Farm Loan Board—Investments in Bonds of the Board.....	5,200,000 00
3 (b)		Government of the United Kingdom—Credit under United Kingdom Financial Agreement Act, c. 12, 1946.....	120,000,000 00
3 (c)		International Monetary Fund—Canada's subscription to capital of.....	22,499,347 00
3 (c)		International Bank for Reconstruction and Development—Canada's subscription to capital of.....	5,658,293 16
1 (c) (i)	G	Fisheries— Fisheries Prices Support Board—Working Capital Advances.....	340,737 78
3 (b)	N	National Defence— Advances to United Kingdom and Foreign Governments—Accounts receivable for services and supplies.....	10,637 85
2 (e)	P	National Revenue— Canadian Broadcasting Corporation—Loan for Capital Costs of Television Installations.....	4,500,000 00
2 (b)	W	Resources and Development— Central Mortgage and Housing Corporation—Advances for Housing Loans and House Construction.....	106,000,000 00
2 (e)		Northwest Territories Power Commission—Advances for Snare River Storage and Power Project.....	30,000 00
3 (d)		Yukon Coal Company Limited—Advances for Development of Coal Deposit at Tantalus Butte, Y.T.....	90,000 00
1 (c) (i)	Y	Trade and Commerce— Board of Grain Commissioners, Canada Grain Act—Working Capital Advances	1,433 21
1 (c) (i)		Advances for Purchase and Storage of Strategic Materials.....	1,293,375 00
1 (c) (i)	Z	Transport— Department of Transport Stores Account—Advances for Acquisition of Stores.....	934,541 71
2 (d)		Railway and Steamship Companies—Advances to Canadian National Railways	*1,157,515 14
2 (d)		—Advances to Trans-Canada Airlines.....	29,006,052 37
3 (d)		Steep Rock Iron Mines Limited—Assistance in development of iron ore deposit.....	3,797,748 16
3 (d)		Sydney Pilotage District—Loan to Pilotage Fund.....	59,500 00
2 (e)		National Harbours Board—Advances to cover Expenditures and Deficits....	4,773 81
			23,238,491 76
3 (d)	ZZ	Veterans Affairs— Advances for Protection of Investment—Soldier Settlement Properties.....	95,000 00
3 (d)		Advances—Veterans Land Act.....	29,425,000 00
			\$642,889,847 56

* This represents the value of inventories of consumable stores and supplies acquired from Newfoundland under the authority of Vote 673 and subsequently transferred to the Department of Transport Stores Account.

Certified correct.

B. G. MCINTYRE,
Comptroller of the Treasury.

Summary of Amounts provided through Voted and Statutory Appropriations.

	Appropriated	Utilized	Lapsed
Expenditures.....	2,615,825,780 46	2,448,615,662 07	167,210,118 39
Loans, Advances and Investments.....	642,889,847 56	625,799,116 42	17,090,731 14
Total.....	\$ 3,258,715,628 02	\$ 3,074,414,778 49	\$ 184,300,849 53

UNDER APPROPRIATIONS FOR THE YEAR ENDED MARCH 31, 1950

Charges to Active Asset Accounts				Lapsed
Current Assets	Loans to, and Investments in Crown Agencies	Other Loans and Investments	Total	
39,538,261 82			39,538,261 82	
		9,138 79	9,138 79	
250,000,000 00	5,200,000 00		250,000,000 00	
		120,000,000 00	120,000,000 00	
		22,499,347 00	22,499,347 00	
		5,658,293 16	5,658,293 16	
340,737 78			340,737 78	
		10,637 85	10,637 85	
	4,500,000 00		4,500,000 00	
	93,000,000 00		93,000,000 00	13,000,000 00
	30,000 00		30,000 00	
		90,000 00	90,000 00	
1,433 21			1,433 21	
1,024,361 09			1,024,361 09	269,013 91
934,541 71			934,541 71	
	29,006,052 37		29,006,052 37	1,157,515 14
	3,797,748 16		3,797,748 16	
		54,403 24	54,403 24	5,096 76
		4,773 81	4,773 81	
	20,629 722 04		20,629,722 04	2,608,769 72
		44,980 36	44,980 36	50,019 64
		29,424,684 03	29,424,684 03	315 97
\$ 291,839,335 61	\$ 156,163,522 57	\$ 177,796,258 24	\$ 625,799,116 42	\$ 17,090,731 14

The accounts of Loans, Advances and Investments, which are associated with the foregoing Statement, have been examined under my direction, and subject to the relative observations in my report to the House of Commons, made in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931, I certify as the result of my audit that the Statement is correct.

WATSON SELLAR,
Auditor General.

SUMMARIZED STATEMENT OF REVENUES AND CREDITS

Part II Section	Department	Consolidated Fund	
		Ordinary Revenue	Special Receipts
A	Agriculture.....	1,348,025 64	130,202 94
B	Auditor General's Office.....	13,420 03	
C	Chief Electoral Officer.....	72,010 00	
CC	Citizenship and Immigration.....	123,055 24	26,596 77
D	Civil Service Commission.....	62 00	
E	External Affairs.....	392,534 06	1,835 55
F	Finance.....	93,838,565 79	1,687,942 06
G	Fisheries.....	1,167,036 89	
H	Governor General and Lieutenant-Governors.....	3 42	
I	Insurance.....	234,094 86	
J	Justice.....	33,967 23	
J	Office of the Commissioner of Penitentiaries.....	387,563 94	
K	Labour.....	32,237 23	204,085 59
L	Legislation.....	127,171 32	
M	Mines and Technical Surveys.....	94,379 76	5,177 25
N	National Defence.....	324,592 98	3,606,217 01
O	National Health and Welfare.....	835,317 95	
P	National Revenue.....	2,320,461,098 25	
P	Canadian Broadcasting Corporation.....	5,389 06	
Q	Post Office.....	84,528,655 61	
S	Privy Council Office.....	4,056 94	
U	Public Printing and Stationery.....	396,529 04	
V	Public Works.....	1,250,379 23	3 08
W	Resources and Development.....	4,207,044 99	6,776,377 69
W	National Film Board.....	114,973 65	174 80
X	Royal Canadian Mounted Police.....	1,431,189 87	84,789 84
XX	The Secretary of State.....	1,046,417 08	15,677 95
Y	Trade and Commerce.....	4,388,086 07	34,120,428 83
Y	National Research Council.....	10,804 95	21 09
Z	Transport.....	7,344,064 53	3,327,456 82
Z	Canadian Maritime Commission.....	36 58	
Z	National Harbours Board.....	307,998 00	
ZZ	Veterans Affairs.....	4,195,675 03	1,338,867 93
		\$2,528,716,437 22	\$51,325,855 20

* Contra

Certified correct.

B. G. McINTYRE,
Comptroller of the Treasury.

BY DEPARTMENTS FOR THE YEAR ENDED MARCH 31, 1950

Revenue	Non-Active Assets		Total Revenues and Credits
	Credits to Non-Active Accounts	Capital Accounts— Refunds	
Total Consolidated Fund Revenue			
1,478,228 58			1,478,228 58
13,420 03			13,420 03
72,010 00			72,010 00
149,652 01			149,652 01
62 00			62 00
394,369 61			394,369 61
95,526,507 85			95,526,507 85
1,167,036 89			1,167,036 89
3 42			3 42
234,094 86			234,094 86
33,967 23			33,967 23
387,563 94			387,563 94
236,322 82			236,322 82
127,171 32			127,171 32
99,557 01			99,557 01
3,930,809 99			3,930,809 99
835,317 95			835,317 95
2,320,461,098 25			2,320,461,098 25
5,389 06			5,389 06
84,528,655 61			84,528,655 61
4,056 94			4,056 94
396,529 04			396,529 04
1,250,382 31			1,250,382 31
10,983,422 68	19,579 64*		11,003,002 32
115,148 45			115,148 45
1,515,979 71			1,515,979 71
1,062,095 03			1,062,095 03
38,508,514 90			38,508,514 90
10,826 04			10,826 04
10,671,521 35		65,492 12	10,737,013 47
36 58			36 58
307,998 00	12,090 97	1,160 17	321,249 14
5,534,542 96			5,534,542 96
\$2,580,042,292 42	\$31,670 61	\$66,652 29	\$2,580,140,615 32

The accounts of Revenue, which are associated with the foregoing Statement, have been examined under my direction, and subject to the relative observations in my report to the House of Commons, made in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931, I certify as the result of my audit that the Statement is correct.

WATSON SELLAR,
Auditor General.

SUMMARIZED STATEMENT OF ORDINARY REVENUE BY MAIN CLASSIFI

Part II Section	Department	Return on Investments	Privileges, Licences and Permits	Proceeds from Sales
A	Agriculture.....		314,572 53	531,259 11
B	Auditor General's Office.....			
C	Chief Electoral Officer.....			
CC	Citizenship and Immigration.....	8,263 66	15,925 96	40,235 05
D	Civil Service Commission.....			
E	External Affairs.....		335,620 63	12,734 55
F	Finance.....	84,754,758 59		19 96
G	Fisheries.....		98,711 44	985,529 10
H	Governor General and Lieutenant-Governors.....			
I	Insurance.....			17 00
J	Justice.....		4,690 00	13,528 00
J	Penitentiaries.....		13,087 13	356,735 78
K	Labour.....			5,369 97
L	Legislation.....		125,307 02	
M	Mines and Technical Surveys.....	3,536 18	11,670 15	70,264 02
N	National Defence.....	873 40		
O	National Health and Welfare.....		25,904 71	66,895 92
P	National Revenue.....		44,412 78	6,814 97
P	Canadian Broadcasting Corporation.....			
Q	Post Office.....			2,144 52
S	Privy Council Office.....			
U	Public Printing and Stationery.....			384,646 48
V	Public Works.....		520,481 57	6,298 92
W	Resources and Development.....	2,649,612 34	844,490 85	134,765 16
W	National Film Board.....			58,488 82
X	Royal Canadian Mounted Police.....		521 11	1,084 00
XX	Secretary of State.....		922,728 51	10,768 30
Y	Trade and Commerce.....	219,979 63	154,146 89	56,307 09
Y	National Research Council.....			
Z	Transport.....	151,186 34	4,046,622 06	141,709 80
Z	Canadian Maritime Commission.....			
Z	National Harbours Board.....	307,998 00		
ZZ	Veterans Affairs.....	3,432,778 84	110,704 31	11,139 44
		\$ 91,528,986 98	\$ 7,589,597 65	\$ 2,896,755 96

CATIONS AND DEPARTMENTS FOR THE YEAR ENDED MARCH 31, 1950

Services and Service Fees	Refunds of Expenditure	Miscellaneous	Other Non-Tax Revenue	Total Non-Tax Revenue	Total Tax Revenue	Total
475,284 34	12,872 40	14,037 26		1,348,025 64		1,348,025 64
12,678 50		741 53		13,420 03		13,420 03
		72,010 00		72,010 00		72,010 00
4,842 63	46,304 31	7,483 63		123,055 24		123,055 24
	55 49	6 51		62 00		62 00
5,612 96	25,803 85	12,762 07		392,534 06		392,534 06
610,848 12	6,396 96	32,564 07	4,523,656 03*	89,928,243 73	3,910,322 06	93,838,565 79
11,898 09	26,879 82	44,018,44		1,167,036 89		1,167,036 89
	3 42			3 42		3 42
234,077 30		56		234,094 86		234,094 86
88 25	1,587 43	14,073 55		33,967 23		33,967 23
	17,171 03	570 00		387,563 94		387,563 94
8,113 21	18,321 61	432 44		32,237 23		32,237 23
1,864 09		21		127,171 32		127,171 32
5,563 98	2,285 80	1,059 63		94,379 76		94,379 76
	562 55	323,157 03		324,592 98		324,592 98
586,053 99	132,961 26	23,502 07		835,317 95		835,317 95
755,007 67	1,699 89	971,911 49		1,779,846 80	2,318,681,251 45	2,320,461,098 25
		5,389 06		5,389 06		5,389 06
1,000 00	12,036 78	1,688 49	84,511,785 82†	84,528,655 61		84,528,655 61
		4,056 94		4,056 94		4,056 94
	11,882 56			396,529 04		396,529 04
402,225 84	244,700 88	76,672 02		1,250,379 23		1,250,379 23
240,029 51	225,627 45	18,909 41		4,113,434 72	93,610 27	4,207,044 99
43,844 23	3,198 63	9,441 97		114,973 65		114,973 65
1,306,903 13	51,950 35	70,731 28		1,431,189 87		1,431,189 87
110,715 29	576 12	1,628 86		1,046,417 08		1,046,417 08
3,504,369 60	8,553 48	12,834 00		3,956,190 69	431,895 38	4,388,086 07
	10,804 95			10,804 95		10,804 95
2,841,372 93	49,549 75	113,623 65		7,344,064 53		7,344,064 53
	36 58			36 58		36 58
				307,998 00		307,998 00
	603,788 83	37,263 61		4,195,675 03		4,195,675 03
\$11,162,393 06	\$1,515,612 18	\$1,870,569 78	\$89,035,441 85	\$205,599,358 06	\$2,323,117,079 16	\$2,528,716,437 22

* Department of Finance—Bullion and Coinage.

† Post Office Department—Postal Revenue.

THE GOVERNMENT COMPARATIVE BALANCE SHEET,

	March 31, 1950		March 31, 1949		Net Increase or Decrease during 1949-50	
	\$	cts.	\$	cts.	\$	cts.
ASSETS						
1. Cash and Other Current Assets—						
(a) Cash, Schedule A, page 22—						
(i) In Current Deposits.....	139,408,946	96	87,887,658	46	+ 51,521,288	50
(ii) In Special Deposits.....	1,814,219	94	2,301,581	91	— 487,361	97
(iii) In Blocked Currency.....	2,197,399	77	482,048	22	+ 1,715,351	55
(b) Other Liquid Assets—						
(i) Foreign Exchange Control Board—						
Advances, represented by cash and						
securities.....	1,250,000,000	00	1,071,192,875	33	+178,807,124	67
(ii) Securities Investment Account.....	18,690,527	72	455,769,619	14	—437,079,091	42
(iii) Sinking Funds.....	7,991,102	78			+ 7,991,102	78
(c) Working Capital Advances—						
(i) Departmental, Schedule B, page 22....	41,714,211	77	21,919,461	41	+ 19,794,750	36
(ii) Crown Corporations, Schedule C, page						
23.....	16,818,487	16	20,705,420	54	— 3,886,933	38
	1,478,634,896	10	1,660,258,665	01	—181,623,768	91
2. Loans to, and Investments in, Crown Agencies—						
(a) Bank of Canada Capital Stock.....	5,920,000	00	5,920,000	00		
(b) Central Mortgage and Housing Corporation—						
(i) Capital.....	25,000,000	00	25,000,000	00		
(ii) Loans.....	181,960,454	50	90,500,000	00	+ 91,460,454	50
(c) Canadian Farm Loan Board, Schedule D,						
page 23.....	24,122,107	00	22,172,357	00	+ 1,949,750	00
(d) Railway and Steamship Companies, Schedule						
E, page 23.....	743,829,650	09	764,792,373	38	— 20,962,723	29
(e) Miscellaneous, Schedule F, page 23.....	174,138,188	24	150,551,533	41	+ 23,586,654	83
	1,154,970,599	83	1,058,936,263	79	+ 96,034,136	04
3. Other Loans and Investments—						
(a) To Provincial and Municipal Governments,						
Schedule G, page 24.....	98,337,506	60	102,369,003	12	— 4,031,496	52
(b) To United Kingdom and Other Govern-						
ments, Schedule H, page 24.....	2,028,424,300	47	1,923,783,302	78	+104,640,997	69
(c) Canada's subscription to capital of—						
(i) International Monetary Fund.....	322,502,497	00	300,003,150	00	+ 22,499,347	00
(ii) International Bank for Reconstruction						
and Development.....	70,694,043	16	65,035,750	00	+ 5,658,293	16
(d) Miscellaneous, Schedule I, page 25.....	191,006,945	43	187,415,470	07	+ 3,591,475	36
	2,710,965,292	66	2,578,606,675	97	+132,358,616	69
4. Province Debt Accounts, Schedule S, page 36 ..	2,296,151	87	2,296,151	87		
5. Deferred Charges—Unamortized discounts and						
commissions on loans, Appendix						
No. 8, page 54.....	62,561,974	47	65,784,892	49	— 3,222,918	02
6. Sundry Suspense Accounts, Schedule J, page 25.	17,585,720	34	54,256,182	66	— 36,670,462	32
Total Active Assets.....	5,427,014,435	27	5,420,138,831	79	+ 6,875,603	48
7. Less—Reserve for possible losses on ultimate						
realization of active assets.....	320,867,388	21	245,869,188	38	+ 74,998,199	83
	5,106,147,047	06	5,174,269,643	41	— 68,122,596	35
NET DEBT						
8. (a) Non-Active Assets—						
(i) Capital Expenditures, Schedule K, page						
26.....	1,074,433,446	47	1,051,576,512	74	+ 22,856,933	73
(ii) Other, Schedule L, page 28.....	590,261,998	80	564,329,772	21	+ 25,932,226	59
(b) Consolidated Deficit Account.....	9,979,913,753	46	10,160,227,867	03	—180,314,113	57
Total Net Debt.....	11,644,609,198	73	11,776,134,151	98	—131,524,953	25
	16,750,756,245	79	16,950,403,795	39	—199,647,549	60

Certified correct,

W. E. HUNTER,
Chief Dominion Bookkeeper.

W. C. CLARK,
Deputy Minister of Finance.

OF CANADA

MARCH 31, 1950, WITH MARCH 31, 1949

	March 31, 1950		March 31, 1949		Net Increase or Decrease during 1949-50	
	\$	cts.	\$	cts.	\$	cts.
LIABILITIES						
9. Floating Debt, Schedule M, page 29—						
(a) Matured Funded Debt outstanding.....	51,094,346	18	35,873,098	41	+ 15,221,247	77
(b) Notes and other obligations payable on demand.....	296,995,567	30	252,013,791	35	+ 44,981,775	95
(c) Interest due and outstanding.....	78,895,094	23	81,998,853	34	— 3,103,759	11
(d) Outstanding cheques and warrants.....	70,298,900	51	73,911,985	06	— 3,613,084	55
(e) Post Office (net liability for money orders, etc.).....	8,280,167	29	6,902,102	70	+ 1,378,064	59
	505,564,075	51	450,699,830	86	+ 54,864,244	65
10. Deposit and Trust Accounts—						
(a) Post Office Savings Bank.....	38,754,633	80	37,741,388	62	+ 1,013,245	18
(b) Indian Trust Funds.....	19,136,299	94	18,642,641	60	+ 493,658	34
(c) Miscellaneous, Schedule N, page 30.....	74,829,142	01	51,116,553	67	+ 23,712,588	34
	132,720,075	75	107,500,583	89	+ 25,219,491	86
11. Insurance, Pension and Guaranty Accounts—						
(a) Government Annuities.....	563,182,111	00	501,737,659	00	+ 61,444,452	00
(b) Insurance and Guaranty Funds, Schedule O, page 32.....	72,885,393	73	69,895,221	27	+ 2,990,172	46
(c) Pension and Retirement Funds, Schedule P, page 33.....	174,803,698	06	146,382,809	20	+ 28,420,888	86
	810,871,202	79	718,015,689	47	+ 92,855,513	32
12. Deferred Credits, Schedule Q, page 34.....	10,978,984	32	4,350,636	00	+ 6,628,348	32
13. Sundry Suspense Accounts, Schedule R, page 34.....	70,804,460	48	59,617,634	02	+ 11,186,826	46
14. Province Debt Accounts, Schedule S, page 36..	11,919,968	64	11,919,968	64		
15. Reserve for certain contingent liabilities—						
(a) Reserve for possible losses on ultimate realization of active assets.....			(deducted from assets)			
(b) Reserve for conditional benefits—Veterans Land Act, 1942.....	19,758,516	86	13,262,872	58	+ 6,495,644	28
16. Funded Debt Unmatured, Schedule T, page 36.						
(a) Payable in Canada—						
(i) Bonds, including Deposit Certificates, Treasury Notes and Treasury Bills.....	14,572,800,655	54	15,107,363,908	81	— 534,563,253	27
(ii) Refundable portion of excess profits tax (estimated).....	115,651,082	93	170,416,412	68	— 54,765,329	75
	14,688,451,738	47	15,277,780,321	49	— 589,328,583	02
(b) Payable in London.....	61,887,222	97	9,256,258	44	+ 52,630,964	53
(c) Payable in New York.....	437,800,000	00	298,000,000	00	+ 139,800,000	00
	15,188,138,961	44	15,585,036,579	93	— 396,897,618	49
	16,750,756,245	79	16,950,403,795	39	— 199,647,549	60

NOTE.—Indirect or contingent liabilities, consisting of securities guaranteed by, or other guarantees given by the Government of Canada are listed on page 37.

The above accounts have been examined and audited under my direction, in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931, and, subject to the observations in my report to the House of Commons, I certify that, in my opinion, they are correct.

WATSON SELLAR,
Auditor General.

EXPLANATORY NOTES ON THE BALANCE SHEET

The Balance Sheet for the fiscal year 1949-50 is in the same form and has the same grouping of categories of assets and liabilities as that presented for the fiscal year 1948-49. The following comments deal with the main groups or categories of the assets and liabilities. Individual accounts are dealt with throughout Part II under the departments to which they relate.

ASSETS

1. (a) (i) Cash in Current Deposits represents balances at credit of the Receiver General of Canada in banks in Canada, London, and New York as at the close of the relative fiscal years. Following the revaluation of currencies on September 20, 1949, sterling balances held in London at credit of the Receiver General of Canada were revalued, and at March 31, 1950 are shown converted at \$3.08 to the pound sterling compared with \$4.03 to the pound sterling at March 31, 1949. U.S. dollar balances are shown at March 31, 1950 converted to \$1.10 Canadian equals \$1 U.S. compared with \$1 Canadian equals \$1 U.S. at March 31, 1949.
1. (a) (ii) Special Deposits consist of cash balances in the hands of the fiscal agents of the Government for redemption of Government of Canada securities and for payment of interest.
1. (a) (iii) This amount consists of the Canadian dollar equivalent at the current rates of exchange of pounds sterling and foreign currencies deposited in a designated bank in the United Kingdom and in each of the relative foreign countries to the credit of the Government of Canada. Pounds sterling are acquired in accordance with arrangements made with the United Kingdom authorities in respect of Newfoundland codfish sold in European markets, and are held for the eventual redemption of the 3 per cent Newfoundland Guaranteed Stock 1943/63, the servicing and retirement of which was assumed by Canada under the Terms of Union of Newfoundland with Canada.
Deposits in foreign currencies represent moneys received in full or partial settlement of claims by Canada for military relief supplies furnished during the period of military occupation by the combined military authorities, and in the case of Spain for Canada's share of sums made available from the liquidation of German assets in that country. These inconvertible foreign balances may be used only for certain governmental purposes in the country of origin.
1. (b) (i) These are advances to enable the Foreign Exchange Control Board to finance the purchase of gold and foreign exchange. The deficit of the Board resulting from the revaluation of the Canadian dollar on July 5, 1946 and amounting to \$28,807,124.67 has been applied by the Board against the net increase in value of assets written up pursuant to the revaluation of currencies on September 20, 1949 and consequently is eliminated from the Government's Balance Sheet. Interest on advances is paid by the Board to the Government.
1. (b) (ii) This account, in the main, records the temporary holdings by the Government, of Canada Savings Bonds purchased for resale to subscribers under the Government Employees Instalment Purchase Plan, and the temporary investment of blocked sterling, referred to above in 1 (a) (iii), in U.K. Treasury Bills and in 3 per cent Newfoundland Guaranteed Stock 1943/63.
1. (b) (iii) On the assumption by Canada under the Terms of Union of Newfoundland with Canada of the 3 per cent Newfoundland Guaranteed Stock 1943/63, Canada also acquired the sinking fund already established for this loan. The sinking fund holdings consist entirely of 3 per cent 1943/63 stock and at March 31, 1950 amounted to £2,594,513-17-9.
1. (c) (i) Departmental Working Capital Advances constitute the advances outstanding at the close of the relative fiscal years for working funds of certain government departments and represent operating deficits, work in progress and the value of stock or material on hand as shown in detail in the Schedule. Gold bullion on hand has been valued at \$38.50 the ounce fine.
1. (c) (ii) These amounts represent the net outstanding advances to Crown corporations for working capital.
2. (a) This amount represents the cost of the Government's investment in the entire capital stock of the central bank of Canada acquired under the authority of The Bank of Canada Act Amendment Act, 1938.
2. (b) (i) This amount represents the Government's investment in the capital of the Corporation.
2. (b) (ii) These are advances to enable the corporation to make loans for housing purposes either jointly with approved lending institutions or directly on its own behalf. The amounts also include advances for housing construction and other building activities of the corporation.
2. (c) This account represents the principal outstanding of amounts furnished the Canadian Farm Loan Board to be loaned on farm property and fishermen's land. Interest in full is being currently paid by the Board on its bonds and on initial capital advances.

2. (d) These amounts represent net outstanding advances to the Canadian National Railways for capital expenditures, retirement of maturing debt, purchase of railway equipment, purchase of outstanding securities (mainly repatriations from United Kingdom), and for temporary financing of current operations. There is also included the consolidated amount of working capital for Railway Stores Account.
2. (e) Loans to, and investments in, other Crown agencies are detailed in the Schedule. The principal agencies are the National Harbours Board and Polymer Corporation Ltd., the latter company being engaged in the manufacture of synthetic rubber. The moneys advanced to the National Harbours Board are for harbour developments at Montreal and Vancouver, and in 1949-50 for the retirement of bonds originally issued to the public by the Harbour Commissioners of Montreal for the construction of the Jacques Cartier Bridge. Interest is paid by the Board from revenues derived from port dues and collections.
3. (a) Under this heading there have been grouped loans to provinces originally made under Relief Acts and other legislation, and loans to municipalities under the Municipal Improvements Assistance Act.
3. (b) This category combines mainly loans to allied countries under the Export Credits Insurance Act for purchase of goods and services in Canada, certain loans made following the war of 1914-18 and the loans to the Government of the United Kingdom under the authority of The War Appropriation (United Kingdom Financing) Act, 1942 and the United Kingdom Financial Agreement Act, 1946.
3. (c) This account records Canada's subscription to the capital of The International Monetary Fund and The International Bank for Reconstruction and Development. The subscription to The International Monetary Fund consists of gold, Canadian dollars, United States dollars and non-interest bearing promissory notes and the subscription to the Bank of Canadian dollars, United States dollars and non-interest bearing promissory notes. Consequent upon revaluation of the Canadian dollar as of September 20, 1949, Canada, in order to maintain its subscriptions to the capital of the Fund and the Bank (which are expressed as a Canadian dollar equivalent of United States dollars), was required to make additional payments in cash and promissory notes. This transaction accounted entirely for the increase shown for 1949-50 over 1948-49. The notes, which are payable on demand, are carried on Canada's balance sheet under the heading of Floating Debt.
3. (d) The principal amounts in this category are loans to veterans under the Soldier Settlement and Veterans' Land Acts and balances receivable under agreements of sale of Crown assets.
4. This amount resulted from financial adjustments with certain of the provinces at Confederation.
5. This account consists of discounts, commissions, redemption bonuses and conversion premiums on loan flotations since 1930 remaining to be charged off annually to expenditures in proportion to the term of the respective loan. The amortization of these costs is shown in detail by loan issues in Appendix No. 8, Part I of this Report. The decrease in the account of \$3,222,918.02 is due to the annual write-off, less new loan flotation costs to be amortized, as follows:

Annual amortization charged to expenditure	\$ 9,733,818 11
Add—net adjustment made after amortization had been established	442 60
	<hr/>
	9,734,260 71
Less—new loan flotation costs to be amortized—	
Canada Savings Bonds, 1948 Series 3	\$ 80,884 37
Canada Savings Bonds, 1949 Series 4 (preliminary figure)	1,755,458 32
2½% New York Loan, 1949-74	750,000 00
1½% Loan, 1949-52	1,650,000 00
1½% Loan, 1950-53	2,275,000 00
	<hr/>
	6,511,342 69
	<hr/>
	\$ 3,222,918 02
	<hr/>

6. The main item remaining in this category is the contingency reserve of the Canadian Sugar Stabilization Corporation temporarily held in suspense, a contra amount being recorded under Deposit and Trust liabilities Item 10(c). The amount of the depreciation on revaluation of the Securities Investment Account has been written down to Non-Active Assets, Item 8(ii) and Schedule L of the Balance Sheet, pending an appropriation of Parliament to write off the amount to Expenditure.

As previously mentioned under Item 1(b)(i), the deficit of the Foreign Exchange Control Board has now been eliminated from the Government's balance sheet due to the revaluation of currencies on September 20, 1949.

7. An amount of \$75 million was added to this reserve for 1949-50, being equivalent to the amount added for 1948-49. Charged against the reserve in 1949-50 was a write-off, pursuant to a compromise made under the Department of Justice Act, of \$1,800.17 being the outstanding balance of a loan to High Test Lignite Coal Co. Ltd.

8. The net debt of Canada is divided to show (a) expenditures that have been charged in the books to Non-active Assets, and (b) those charged to Consolidated Deficit Account. All expenditures charged to non-active assets classified as between "Capital" and "Other" are shown in Schedules K and L to the Balance Sheet. Changes in these accounts may be readily ascertained by referring to the last column in the schedules.

The Consolidated Deficit Account is the account to which is transferred annually the excess of expenditures over revenues or revenues over expenditures exclusive of capital expenditure and other non-active accounts mentioned in the preceding paragraph and included in Schedules K and L.

The excess of revenues over expenditures for the fiscal year 1949-50 carried to the Consolidated Deficit Account amounted to \$180,314,113.57. From this amount the net increase in expenditures over revenues on capital and other non-active accounts for the year of \$48,789,160.32 must be deducted to arrive at the total surplus or decrease in net debt of \$131,524,953.25.

STATEMENT OF THE CONSOLIDATED DEFICIT ACCOUNT OF CANADA, MARCH 31, 1950

Consolidated Deficit brought forward from March 31, 1949		\$10,160,227,867.03
<i>Add Expenditures, 1949-50—</i>		
Ordinary	\$ 1,701,260,101.13	
Demobilization and Reconversion	468,606,607.30	
Special	37,927,888.49	
Government Owned Enterprises	48,125,488.74	
Other Charges	143,808,083.19	
		<hr/> 2,399,728,178.85
		<hr/> 12,559,956,045.88
<i>Deduct Revenues, 1949-50—</i>		
Ordinary	\$ 2,528,716,437.22	
Special Receipts and Credits	51,325,855.20	
		<hr/> 2,580,042,292.42
		<hr/> \$ 9,979,913,753.46
		<hr/>

LIABILITIES

9. This category covers obligations that are payable on demand. Generally, the creditors are in possession of some form of the Government's negotiable paper that is due and payable forthwith.
9. (b) The decrease of \$4,408,500 in notes payable to the International Bank for Reconstruction and Development is due to cash redemption of notes during the year in an amount of \$10,000,000 less a further issue of notes in an amount of \$5,591,500 consequent upon the revaluation of currencies on September 20, 1949 and being 10% of the Bank's holdings of notes on that date (\$55,915,000).
The increase of \$49,400,000 in notes payable to the International Monetary Fund is due to a further issue of notes in an amount of \$19,400,000 consequent upon the revaluation of currencies on September 20, 1949 and being 10% of the Fund's holdings of notes on that date (\$194,000,000), plus a purchase of \$30,000,000 of notes by the Fund made in March, 1950.
10. (a) Deposits in the Post Office Savings Bank during 1949-50 exceeded the withdrawals by \$284,238.64. An amount of \$729,006.54 representing the estimated accrued interest at the rate of two per cent per annum was added, bringing the total amount at credit of depositors' accounts on March 31, 1950, to \$38,754,633.80.
10. (b) Indian Trust Funds are moneys held in trust for the Indian Bands throughout Canada. Interest credited to the fund for the fiscal year 1949-50 amounted to \$932,928.44. Details regarding receipts and disbursements pertaining to these trust funds may be found in Part II of this Report under Department of Citizenship and Immigration.
10. (c) The accounts in this category represent the Government's liability for moneys deposited for various purposes. They fall into two broad classes. The first of these are the deposit accounts which cover those cases where the government: (a) acts as custodian of funds as a matter of policy; or (b) has received the moneys in prepayment for supplies, or as a guarantee that work will be properly performed. The other class, comprising the large majority of the accounts, consists of those where the government acts virtually as trustee, administering the funds in accordance with the purposes for which they were created.
11. (a) The value of all outstanding annuities at March 31, 1950, stood at \$563,182,111.00. Interest credited to the fund amounted to \$20,504,144.90 for 1949-50, and the net amount credited to the fund to maintain the reserve during the year was \$1,255,771.76.

11. (b) and (c) These categories record the Government's liability as an insurer of certain persons and as administrator of certain pension funds. The government receives premiums or similar assessments, and in turn pays out specific benefits. There is also included the uninvested portion of the Unemployment Insurance Fund administered by The Unemployment Insurance Commission.
12. This category, Deferred Credits, comprises certain departmental credit balances in respect of which accounting treatment is known but which are held for final disposition pending completion of certain conditions.
13. The accounts in this category cover items in which there are elements involving uncertainty as to accounting treatment or disposition. The accounts are cleared when the necessary information becomes available.
14. This account represents the difference, with subsequent adjustments, between the actual and the established debt of the provinces on entering the Dominion. Interest is paid to the provinces half-yearly on their relative debt allowance.
15. (b) Under the Veterans' Land Act certain benefits may accrue to veterans who obtain loans from the Government of Canada to purchase land, buildings, stock and equipment and who fulfil the terms of their contract. The reserve account is credited annually with the maximum amount for which the Government could be liable under the terms of the Act and when the benefits have been earned the veterans' loans will be reduced accordingly from this established reserve fund.
16. Following the revaluation of currencies on September 20, 1949 obligations payable in sterling and in U.S. dollars were revalued. Obligations payable in sterling are shown at March 31, 1950 at \$3.08 to the pound sterling compared with \$4.03 to the pound sterling at March 31, 1949. Obligations payable in U.S. dollars are shown at March 31, 1950 at \$1.10 Can. equals \$1 U.S. compared with \$1. Can. equals \$1. U.S. at March 31, 1949.

Details of the unmatured funded debt of Canada may be found on page 36. The decrease during 1949-50 of \$396,897,618.49 is accounted for as follows:

Matured or called loans—

3% Second War Loan called October 1, 1949	\$ 324,945,700.00
4½% Conversion Loan 1931 called November 1, 1949	289,693,300.00
1½% Eighth Victory Loan matured November 1, 1949	267,800,000.00
3½% First War Loan 1940 matured February 1, 1950	50,086,250.00
1½% Loan of 1948-50 matured March 1, 1950	325,000,000.00
War Savings Certificates, 1940	42,019,264.81
Refundable portion of excess profits tax	54,765,329.75
Redemption of 2½% Canada Savings Bonds	148,798,860.26
Redemption of non-interest bearing certificates	124,278.20
Revaluation of loans payable in London from a Canadian dollar equivalent of \$4.03 to the pound sterling to \$3.08 to the pound sterling	2,181,996.32
	<u>\$ 1,505,414,979.34</u>

Less new loan issues—

1½% Loan of 1949-52	\$ 300,000,000.00
1½% Loan of 1950-53	325,000,000.00
2½% Canada Savings Bonds 1949-59 (net)	288,904,400.00
2½% New York Loan 1949-74 (\$100,000,000 U.S.)	110,000,000.00
3% Newfoundland Stock 1943-63 (assumed by Canada under Terms of Union)	54,812,960.85
Less revaluation of loans payable in New York from \$1 Can. equals \$1. U.S. to \$1.10 Can. equals \$1. U.S.	29,800,000.00
	<u>\$ 1,108,517,360.85</u>
Net Decrease, 1949-50	<u>\$ 396,897,618.49</u>

**COMPARATIVE SCHEDULES TO BALANCE SHEET FOR FISCAL YEARS
ENDED MARCH 31, 1950 AND MARCH 31, 1949**

Schedule A	1950		1949		Net Increase or Decrease during 1949-50	
	\$	cts.	\$	cts.	\$	cts.
CASH—						
Department of Finance—						
In Current Deposits—						
Canada	108,871,736	87	61,502,568	67	+47,369,168	20
London	460,881	02	3,402,554	19	-2,941,673	17
New York	30,076,329	07	22,982,535	60	+7,093,793	47
	130,408,946	96	87,887,658	46	+51,521,288	50
In Special Deposits—						
Bank of Canada Special Funds—						
Bond Redemption Account	495,318	35	216,138	62	+279,179	73
War Savings Certificates Redemption Account	318,396	27	526,482	44	-208,086	17
Interest Account	483,191	39	649,086	46	-165,895	07
Bank of Montreal, London, Special Funds—						
Bond Redemption Account	51,121	58	508,174	64	-457,053	06
Interest Account	1,104	93	5,791	82	-4,686	89
Bank of England Special Funds—						
Interest Account	19,516	37			+19,516	37
Bank of Montreal, New York, Special Funds—						
Interest Account	7,377	17	3,624	00	+3,753	17
Securities Account	418,319	63	392,283	93	+26,035	70
Bank of Montreal Trust Co., New York, Special Funds—						
Interest Account	19,874	25			+19,874	25
	1,814,219	94	2,301,581	91	-487,361	97
In Blocked Currency—						
Belgium	12,647	30			+12,647	30
Denmark		11	200,044	80	-200,044	69
Germany	263,467	98			+263,467	98
Netherlands	1,652,548	24			+1,652,548	24
Spain	215,722	71	282,003	42	-66,280	71
United Kingdom, Account "N"	53,013	43			+53,013	43
	2,197,399	77	482,048	22	+1,715,351	55
 Schedule B						
WORKING CAPITAL ADVANCES—DEPARTMENTAL—						
Agriculture—						
Prices Support Account	21,113,781	13	3,473,294	99	+17,640,486	14
Agricultural Products Account	-360,210	50	3,789,011	54	-4,149,222	04
Fisheries—						
Prices Support Account	871,605	95	1,173,421	46	-301,815	51
Finance—						
Assay Office, Vancouver—						
Gold and Silver Purchase Account	135,870	85	27,452	74	+108,418	11
Royal Canadian Mint—(Appendix 11, Part II)—						
Gold Purchase Account	10,043,243	86	6,225,739	38	+3,817,504	48
Silver Coinage and Alloy Purchase Account	1,186,442	32	402,196	38	+784,245	94
Silver Purchase War Medals Account	16,608	69	590,456	70	-573,848	01
Silver Bullion Purchase Account	248,202	41	375,429	99	-127,227	58
Nickel Purchase Account	59,122	19	39,466	29	+19,655	90
Copper Purchase Account	165,316	35	77,222	94	+88,093	41
Steel Purchase Account	513	09	155	83	+357	26
Public Printing and Stationery—						
King's Printer Advance—Printing	900,257	05	511,212	14	+389,044	91
King's Printer Advance—Stationery	533,624	87	394,903	53	+138,721	34
Trade and Commerce—						
Board of Grain Commissioners—Canada Grain Act	1,881	83	448	62	+1,433	21
Purchase and storage of strategic materials	3,833,550	47	2,809,189	38	+1,024,361	09
Transport—						
Stores Account	2,964,401	21	2,029,859	50	+934,541	71
	41,714,211	77	21,919,461	41	+19,794,750	36

SCHEDULES TO BALANCE SHEET—Continued

	1950		1949		Net Increase or Decrease during 1949-50	
	\$	cts.	\$	cts.	\$	cts.
Schedule C						
WORKING CAPITAL ADVANCES TO CROWN CORPORATIONS—						
Department of Finance—						
Commodity Prices Stabilization Corporation, Ltd.....	2,765,583	48	5,765,583	48	-3,000,000	00
Department of Trade and Commerce—						
Canadian Arsenal, Ltd.....	5,000,000	00	5,000,000	00		
Canadian Commercial Corporation.....	3,500,000	00	3,500,000	00		
Canadian Patents and Development, Ltd. (National Research Council).....	296,166	62			+296,166	62
Crown Assets Disposal Corporation.....	256,737	06	1,439,837	06	-1,183,100	00
Export Credits Insurance Corporation—Capital Surplus.....	5,000,000	00	5,000,000	00		
	16,818,487	16	20,705,420	54	-3,886,933	38
Schedule D						
LOANS TO, AND INVESTMENTS IN, CANADIAN FARM LOAN BOARD—						
Department of Finance—						
Advance for initial operating expenses.....	50,000	00	50,000	00		
Initial capital advances.....	5,000,000	00	5,000,000	00		
Capital stock.....	2,241,588	00	2,241,538	00	-250	00
Bonds.....	16,800,000	00	14,850,000	00	+1,950,000	00
Canadian Fisherman's Loan Act—						
Initial capital advances.....	29,000	00	29,000	00		
Capital stock.....	1,519	00	1,519	00		
	24,122,107	00	22,172,357	00	+1,949,750	00
Schedule E						
LOANS TO, AND INVESTMENTS IN, RAILWAY AND STEAMSHIP COMPANIES—						
Department of Transport—						
Canadian Government Railways—Working Capital.....	16,771,980	54	16,771,980	54		
Canadian National Railways—						
Advances, Refunding Act, 1938.....	76,890,029	45	76,890,029	45		
Advances, Refunding Act, 1944 (U.S. Dollars).....	80,186,000	00	80,186,000	00		
Advances, Refunding Act, 1944 (Can. Dollars).....	81,770,308	19	81,770,308	19		
Advances, Refunding Act, 1947.....	37,259,549	34	37,259,549	34		
Advances, Financing and Guarantee Act, 1940—						
Grand Trunk Railway Debenture Stock.....	108,157,889	61	108,157,889	61		
Advances, Financing and Guarantee Act, 1941—						
Purchase of securities.....	8,588,996	40	8,589,610	90	-614	50
Advances, Financing and Guarantee Act, 1942—						
Purchase of securities.....	18,276,036	27	18,276,036	27		
Advances, The War Appropriation (United Kingdom Finance Act, 1942—						
Purchase of securities.....	256,421,809	22	256,415,765	80	+6,043	42
Advances, Financing and Guarantee Act, 1947.....	5,886,566	33	5,886,566	33		
Advances, Financing and Guarantee Act, 1948.....			6,629,116	36	-6,629,116	36
Advances, Trans-Canada Airlines Act.....	19,043,022	71	19,043,022	71		
Temporary Loan.....	1,730,155	00	12,250,000	00	-10,519,845	00
Purchase of railway equipment leased to Canadian National Railways—						
1936 Agreement.....	517,173	17	1,034,346	24	-517,173	07
1943 Agreement.....	14,055,000	09	15,616,666	77	-1,561,666	68
1944 Agreement.....	8,687,283	33	9,556,011	67	-868,728	34
1946 Agreement.....	9,587,850	44	10,459,473	20	-871,622	76
	743,829,650	09	764,792,373	38	-20,962,723	29
Schedule F						
LOANS TO, AND INVESTMENTS IN, MISCELLANEOUS CROWN AGENCIES—						
Department of National Revenue—						
Canadian Broadcasting Corporation—						
Loan for capital works.....	7,750,000	00	3,250,000	00	+4,500,000	00
Department of Resources and Development—						
Northwest Territories Power Commission.....	4,570,000	00	4,615,000	00	-45,000	00
Department of Trade and Commerce—						
Eldorado Mining and Refining (1944) Limited—stock.....	8,246,876	82	9,246,876	82	-1,000,000	00
Export Credits Insurance Corporation—Capital stock.....	5,000,000	00	5,000,000	00		
Polymer Corporation Limited.....	42,886,297	66	42,886,297	66		
War Assets Corporation—(Stock liability of predecessor company).....			250,000	00	-250,000	00
Department of Transport—						
National Harbours Board—Montreal.....	61,138,490	91	60,577,759	25	+560,731	66
Montreal—Retirement of Jacques Cartier Bridge bonds	19,976,413	45			+19,976,413	45
Vancouver.....	24,570,109	40	24,725,599	68	-155,490	28
	174,138,188	24	150,551,533	41	+23,586,654	83

SCHEDULES TO BALANCE SHEET—Continued

	1950		1949		Net Increase or Decrease during 1949-50	
	\$	cts.	\$	cts.	\$	cts.
Schedule G						
LOANS TO PROVINCIAL AND MUNICIPAL GOVERNMENTS—						
Provincial:						
Department of Finance—						
Alberta—Consolidated Loans, 1947 settlement.....	12,186,895	75	12,537,295	87	-350,400	12
British Columbia—Consolidated Loans, 1947 settlement....	23,671,057	62	24,346,609	01	-675,551	39
Manitoba—Consolidated Loans, 1947 settlement.....	18,305,311	85	18,804,104	01	-498,792	66
Saskatchewan—Power Commission.....	23,040	00	26,880	00	-3,840	00
Seed Grain Loans Guarantee Act, 1938.....	5,822,453	04	6,913,396	38	-1,090,943	34
Seed Grain Advances, 1908.....	77,654	05	78,426	40	-772	35
Consolidated Loans, 1947 settlement.....	33,709,555	64	34,853,257	68	-1,143,702	04
Department of Fisheries—						
British Columbia—Fisheries Research Board of Canada....	7	92	1,886	11	-1,878	19
Municipal:						
Department of Finance—						
Municipal Improvements Assistance Act, 1938.....	4,467,171	36	4,722,985	54	-255,814	18
Department of Transport—						
Dawson Creek—Sewage Disposal System.....	74,359	87	84,162	12	-9,802	25
	98,337,506	60	102,369,003	12	-4,031,496	52
Schedule H						
LOANS TO UNITED KINGDOM AND OTHER GOVERNMENTS—						
Australia:						
Department of National Defence—						
General Advances.....				18	80	+18 80
Belgium:						
Department of Finance—						
Export Credits Insurance Act—Loan.....	62,289,000	00	64,607,534	26	-2,318,534	26
China:						
Department of Finance—						
Export Credits Insurance Act—Loan.....	50,182,674	84	50,460,000	00	-277,325	16
Czechoslovakia:						
Department of Finance—						
Export Credits Insurance Act—Loan.....	16,673,706	82	16,673,706	82		
France:						
Department of Finance—						
Export Credits Insurance Act—Loan.....	234,304,000	00	242,672,000	00	-8,368,000	00
Interim Credit—Consolidated Interest.....	2,296,000	00	2,378,000	00	-82,000	00
Greece:						
Department of Finance—Loan.....	6,525,000	00	6,525,000	00		
Netherlands:						
Department of Finance—						
Export Credits Insurance Act—Loan.....	118,136,572	11	118,136,572	11		
Military relief and currency credits settlement.....	5,733,966	70			+5,733,966	70
Indonesia:						
Department of Finance—						
Export Credits Insurance Act—Loan.....	15,452,188	21	15,452,188	21		
Norway:						
Department of Finance—						
Export Credits Insurance Act—Loan.....	23,656,985	07	23,656,985	07		
Department of National Defence—						
General Advances.....	2,063	50	2,083	08	-19	58
Roumania:						
Department of Finance—Loan.....	24,329,262	40	24,329,262	40		
Union of Soviet Socialist Republics:						
Department of Finance—						
Export Credits Insurance Act—Loan.....	2,866,098	69	2,866,098	69		
Department of Trade and Commerce—						
General Advances.....	8,089,744	52	8,815,680	52	-125,936	00
United Kingdom:						
Department of Finance—						
Loan—The War Appropriation (United Kingdom Financing) Act, 1942.....	292,056,543	61	301,992,500	19	-9,935,956	58
Loan—United Kingdom Financial Agreement Act, 1946.....	1,165,000,000	00	1,045,000,000	00	+120,000,000	00
Department of National Defence—						
General Advances.....	11,831	39	2,260	21	+9,571	18
United States of America:						
Department of Fisheries—						
Pacific Halibut Treaty—Collectible expenses.....	32,670	57	19,496	89	+13,173	68
Pacific Salmon Treaty—Collectible expenses.....	113,552	55	68,872	32	+44,680	23
Pacific Salmon Treaty—Holl's Gate—Collectible expenses....	46,947	25	100,655	24	-53,707	99
Department of National Defence—						
General Advances.....	25,492	24	24,425	57	+1,066	67
	2,028,424,300	47	1,923,783,302	78	+104,640,997	69

SCHEDULES TO BALANCE SHEET—Continued

	1950		1949		Net Increase or Decrease during 1949-50	
	\$	cts.	\$	cts.	\$	cts.
Schedule I						
Other Loans and Investments—Miscellaneous—						
Department of Citizenship and Immigration—						
Assistance to Indians	53,237	55	44,098	76	+9,138	79
Empire Settlement Scheme	117,797	59	117,797	59		
Department of Finance—						
Bank for International Settlements	272,785	84	272,785	84		
Montreal Turnpike Trust—Commutation Agreements	14,308	00	14,308	00		
New Westminster Harbour Commission	974,537	23	978,037	23	—3,500	00
Saint John Bridge and Railway Extension Co. Loan	433,900	00	433,900	00		
Department of Mines and Technical Surveys—						
Sundry Oil Drilling Operators	386,796	88	783,495	97	—396,699	09
Department of National Defence—						
Saskatchewan Power Commission	23,033	83	25,591	69	—2,557	86
Department of Resources and Development—						
Seed Grain and Relief	2,030,613	26	2,089,133	18	—58,519	92
Less—Amount transferred to non-active account	—12,126	49	—31,706	13	+19,579	64
Yukon Coal Company, Ltd.	286,469	18	196,469	18	+90,000	00
Department of Trade and Commerce—						
Algoma Steel Corporation, Ltd.	489,312	93	739,312	93	—250,000	00
Dominion Steel and Coal Corporation, Ltd.	773,572	67	966,965	84	—193,393	17
Sundry Coal Companies	75,024	50	81,691	91	—6,667	41
Crown Trust Company	45,238	20	54,962	25	—9,724	05
Department of Transport—						
Construction of dock and rail facilities for Steep Rock Iron Mines, Ltd.	2,961,277	45	2,974,800	01	—13,522	56
Halifax Pilotage Advance	3,584	26	3,584	26		
Sydney Pilotage Advance	4,773	81			+4,773	81
Department of Veterans Affairs—						
Soldier Land Settlement Loans	3,318,687	56	14,166,121	68	—10,847,434	12
British Family Settlement—Canadian portion	872,033	38	2,648,892	01	—1,776,858	63
Soldier Settlement Unallotted Lands	3,450	54	40,777	55	—37,327	01
Veterans Land Act Advances	170,453,389	96	150,500,274	74	+19,953,115	22
Balances receivable under agreements of sale of Crown assets—						
Department of Mines and Technical Surveys—						
Alaskan Oils, Ltd.			1,841,737	02	—1,841,737	02
Department of Trade and Commerce—						
Algoma Steel Corporation, Ltd.	5,266,002	84	5,554,119	70	—288,116	86
Atlas Steels, Ltd.	591,315	37	615,206	93	—23,891	56
Vivian Diesels and Munitions, Ltd.	127,929	09	139,361	93	—11,432	84
Crown Assets Disposal Corporation—						
North American Cyanamid, Ltd.	1,440,000	00	2,160,000	00	—720,000	00
Department of Transport—						
Cabot Shipping Co. Ltd. (Motor Vessel, <i>Listowell</i>)			3,750	00	—3,750	00
	191,006,945	43	187,415,470	07	+3,591,475	36

Schedule J**SUNDRY SUSPENSE ACCOUNTS—**

Department of Finance—						
Bank of Montreal, Provincial Notes Suspense Account	27,567	83	27,567	83		
Blank Bonds Reserve	68,418	09	70,018	09	—1,600	00
Canadian Sugar Stabilization Corporation, Ltd.—						
Price Stabilization Contingency Reserve (contra)	17,480,742	05	17,177,514	00	+303,228	05
Cheque adjustment suspense	2,455	42	2,455	42		
Depreciation on revaluation of Securities Investment Account			8,171,348	50	—8,171,348	50
Newfoundland settlement	6,382	80			+6,382	80
Retirement fund suspense	154	15	154	15		
Revaluation deficit of the Foreign Exchange Control Board			28,807,124	67	—28,807,124	67
	17,585,720	34	54,250,182	66	—36,670,462	32

SCHEDULES TO BALANCE SHEET—Continued

	1950	1949	Net Increase or Decrease during 1949-50
	\$ cts.	\$ cts.	\$ cts.
Schedule K			
CAPITAL EXPENDITURES—			
Public Works (Canals)—			
Department of Public Works—			
Burlington Bay Canal.....	308,328 32	308,328 32	
Lake St. Peter.....	1,164,235 08	1,164,235 08	
Department of Transport—			
Chambly Canal, River Richelieu.....	579,715 42	579,715 42	
Lachine Canal.....	10,991,547 81	10,991,547 81	
Murray Canal.....	1,248,946 71	1,248,946 71	
Ottawa Works.....	6,871,214 97	6,871,214 97	
Quebec Canal.....	34,841 69	34,841 69	
Rideau Canal.....	143,108 12	143,108 12	
Sault Ste. Marie Canals.....	4,935,809 42	4,935,809 42	
St. Anne's Lock—Railway Bridge Ile Perrot.....	150,000 00	150,000 00	
St. Lawrence Canals.....	34,139,659 70	34,131,189 70	-1,550 00
St. Lawrence Ship Canal.....	133,896 80	133,896 80	
St. Ours Locks.....	614,426 39	614,426 39	
St. Peters Canal.....	492,023 82	492,023 82	
Tay River Navigation.....	476,128 73	476,128 73	
Trent Canal Improvements.....	559,067 70	559,067 70	
Trent River Navigation.....	19,081,807 04	19,081,985 04	-178 00
Welland Canal.....	27,296,329 31	27,301,035 77	-4,706 46
Welland Ship Canal.....	130,803,890 21	130,811,329 78	-7,439 57
Miscellaneous.....	125 00	125 00	
	240,015,082 24	240,028,956 27	-13,874 03
Public Works (Railways)—			
Department of Transport—			
Canadian Government Railways—			
Cape Breton Railway.....	64,853,544 02	64,853,544 02	
Caraquet and Gulf Shore Railway.....	104,520 54	104,520 54	
Elgin and Havelock Railway.....	209,950 00	209,950 00	
Interoceanic Railway.....	33,530 00	33,530 00	
International Railway of New Brunswick.....	110,928,553 74	110,829,512 81	+99,040 93
Lotbiniere and Megantic Railway.....	2,681,377 35	2,681,377 35	
National Transcontinental Railway.....	336,875 00	336,875 00	
New Brunswick and Prince Edward Island Railway.....	161,183,433 04	161,183,433 04	
Newfoundland Railway.....	361,540 66	361,540 66	
Prince Edward Island Railway.....	1,466,933 47	1,466,933 47	
Quebec Bridge.....	8,330,745 67	8,330,745 67	
Quebec and Saguenay Railway.....	21,706,664 49	21,706,664 49	
Salisbury and Albert Railway.....	7,120,895 74	7,120,895 74	
St. Martin's Railway.....	84,390 41	84,390 41	
Terniscouata Railway.....	72,624 91	72,624 91	
York and Carleton Railway.....	480,000 00	480,000 00	
Hudson Bay Railway and Terminals—			
Hudson Bay Railway.....	20,976 16	20,976 16	
Port Nelson Terminal.....	33,439,357 49	33,267,964 90	+171,392 59
Residue of cost of Steamer <i>Sheba</i>	6,240,095 86	6,240,095 86	
Prince Edward Island Car Ferry and Terminals.....	78,610 58	78,610 58	
Residue of capital cost of S.S. <i>Charlottetown</i>	12,742,513 52	11,387,711 03	+1,354,802 49
Construction of new car ferry.....	1,194,145 44	1,194,145 44	
Construction of new car ferry.....	7,032,720 47	7,032,720 47	
Other Railways and Miscellaneous—			
Digby and Annapolis Railway.....	660,683 09	660,683 09	
North Railway.....	250,000 00	250,000 00	
Strait of Canso.....	290,879 67	52,192 28	+238,687 39
Governor General's Cars.....	71,538 82	71,538 82	
Canadian Government Railways—			
Canada Central Railway—Peace River Bridge.....	175,000 00	175,000 00	
Residue of capital cost of steamers, <i>Drummond</i> and <i>McKee</i>	851,853 24	851,853 24	
Piers "A" and "B"—Ogden Point—Victoria, B.C.....	2,796,935 55	2,796,935 55	
	445,800,888 93	439,193,096 51	+6,607,792 42
Public Works (Miscellaneous)—			
Department of Public Works—			
Bare Point Breakwater.....	217,995 90	217,995 90	
Burlington Channel Improvements.....	1,392,489 77	1,392,489 77	
Canadian Building, London, England.....	1,539,073 11	1,539,073 11	
Canadian Legation Building, Tokyo, Japan.....	200,000 00	200,000 00	
Canadian Legation Building and Site, Washington, D.C.....	477,754 35	477,754 35	
Cape Tormentine Harbour.....	95,000 00	95,000 00	
Esquimalt Graving Dock.....	7,799,761 10	7,799,761 10	
Georgian Bay to Montreal, Waterway Survey.....	918,796 85	918,796 85	
Government Buildings, Ottawa.....	35,260,968 34	35,260,968 34	

SCHEDULES TO BALANCE SHEET—Continued

	1950		1949		Net Increase or Decrease during 1949-50
	\$	cts.	\$	cts.	\$ cts.
Schedule K—Concluded					
CAPITAL EXPENDITURES—Concluded					
Public Works (Miscellaneous)—Concluded					
Department of Public Works—Concluded					
Halifax Elevator Site.....	86,511	89	86,511	89	
Halifax Harbour Improvements.....	13,025,454	11	13,025,454	11	
Kingston Graving Dock.....	556,589	35	556,589	35	
Land and Cable Telegraph Line.....	348,320	77	348,320	77	
Levis Graving Dock.....	971,592	58	971,592	58	
Miscellaneous Post Office Sites.....	135,735	95	135,735	95	
Miscellaneous Wharves.....	1,005,929	09	1,005,929	09	
Montreal Harbour Improvements.....	1,060,342	83	1,060,342	83	
Ottawa—Expropriations of property between Sparks and Wellington Streets, east of Elgin Street.....	855,581	54	855,581	54	
Port Arthur and Fort William and River Kaministiquia —Improvements.....	16,249,019	98	16,249,019	98	
Port Colborne Harbour.....	904,459	39	904,459	39	
Quebec Harbour Improvements.....	10,326,478	87	10,326,478	87	
Rainy River Lock and Dam.....	133	80	133	80	
Sorel Harbour Improvements.....	1,806,540	71	1,806,540	71	
St. Andrews Rapids, including Red River Improvements...	1,569,776	99	1,569,776	99	
Saint John Harbour Improvements.....	19,300,822	66	19,300,822	66	
Tiffin Harbour Improvements.....	481,621	59	481,621	59	
Toronto Harbour Improvements.....	9,331,987	37	9,331,987	37	
Toronto, New Dominion Building.....	1,166,646	95	1,166,646	95	
Upper St. Lawrence River—Channel Improvements.....	468,097	68	468,097	68	
Vancouver Harbour Improvements.....	3,600,078	73	3,600,078	73	
Victoria Harbour, British Columbia, Improvements.....	2,334,089	39	5,131,024	94	-2,796,935 55
Victoria Harbour, Ontario, Improvements.....	761,801	79	761,801	79	
Yukon Territory Works (Part).....	1,638,068	55	1,638,068	55	
Department of Transport—					
Northwest Communications System.....	1,076,543	06	576,557	10	+499,985 96
Canadian Government Trans-Atlantic Air Service.....	1,670,000	00	1,670,000	00	
Civil Aviation—Airways and Airports.....	50,331,577	77	39,429,116	34	+10,902,461 43
Eastern Arctic Patrol.....	2,311,038	13	757,719	45	+1,553,318 68
General Service Workboat, Parry Sound, Ont. Agency.....	25,815	66	440	66	+25,375 00
Government Shipbuilding Program.....	53,325,520	64	53,325,520	64	
Hopper Barge <i>Chesterfield</i>	233,941	30	233,941	30	
Icebreaker and Service Vessels.....	791,497	11	760,698	87	+30,798 24
Lighthouse Supply and Buoy Vessel for the West Coast.....	666,723	05	843	10	+665,879 95
Lighthouse Supply and Buoy Vessel for the East Coast.....	1,621,583	64	488,231	46	+1,133,352 18
Lightship for the Port of Saint John, N.B.....	605,914	40	3,339	47	+602,574 93
St. Lawrence River Improvements.....	97,213,584	07	93,681,219	38	+3,532,364 69
Tug <i>Ocean Eagle</i>	91,071	49	91,071	49	
Vessels for Pacific Ocean Weather Station "P".....	115,000	00			+115,000 00
Yukon Territory Works (Part).....	283,323	55	283,323	55	
National Harbours Board—					
Churchill, Port and Terminals.....	12,790,681	29	12,791,841	46	-1,160 17
Prescott Elevator.....	4,707,440	23	4,707,440	23	
Port Colborne Elevator.....	2,356,217	60	2,356,217	60	
	366,104,994	97	349,841,979	63	+16,263,015 34
Military Property and Stores—					
Department of National Defence—					
Military Property and Stores.....	12,699,263	02	12,699,263	02	
Less—Fort Osborne Barracks, Winnipeg.....	-62,947	27	-62,947	27	
St. Helen's Island, barracks site.....	-19,783	10	-19,783	10	
	12,616,532	65	12,616,532	65	
Territorial Accounts—					
Department of Resources and Development					
Northwest Territories, Organization.....	1,460,000	00	1,460,000	00	
Northwest Territories, Purchase.....	1,460,000	00	1,460,000	00	
Northwest Rebellion.....	826,077	87	826,077	87	
Dominion Lands Expenditure to March 31, 1911.....	10,425,395	92	10,425,395	92	
Less—Received from Dominion Lands.....	-4,275,526	11	-4,275,526	11	
	9,895,947	68	9,895,947	68	
	1,074,433,446	47	1,051,576,512	74	+22,856,933 73

SCHEDULES TO BALANCE SHEET—Continued

	1950		1949		Net Increase or Decrease during 1949-50	
	\$	cts.	\$	cts.	\$	cts.
Schedule L						
OTHER NON-ACTIVE ASSETS—						
Non-active Loans—Canadian National Steamships—						
Department of Transport—						
Canadian Government Merchant Marine, Limited.....	8,098,389	16	8,098,389	16		
Canadian National (West Indies) Steamships, Ltd.....	3,618,505	74	3,618,505	74		
	11,716,894	90	11,716,894	90		
Non-active Advances—National Harbours Board—						
Department of Transport—						
Chicoutimi.....	3,811,603	58	3,811,603	58		
Churchill.....	232,025	72	39,571	27	+192,454	45
Halifax.....	14,367,829	42	12,597,382	52	+1,770,446	90
Montreal-Jacques Cartier Bridge—Advances for payment of guaranteed interest.....	7,234,031	00	7,234,031	00		
Port Colborne Elevator.....	11,613	43	4,573	35	+7,040	08
Quebec.....	28,398,514	86	27,836,629	80	+561,885	06
Saint John.....	20,469,884	96	18,779,791	12	+1,690,093	84
Three Rivers.....	3,987,356	39	3,985,193	39	+2,163	00
	78,512,859	36	74,288,776	03	+4,224,083	33
Miscellaneous Non-Active Accounts—						
Canadian Pacific Railway (old).....	62,791,435	25	62,791,435	25		
Canadian National Railways Securities Trust Stock.....	378,518,135	02	378,518,135	02		
Canadian National Railway Stock.....	18,000,000	00	18,000,000	00		
Securities Investment Account— (Trading losses subject to Parliamentary Appropriation)....	8,299,183	77			+8,299,183	77
Soybean Flour Suspense Account— (Department of Trade and Commerce).....	125,936	00			+125,936	00
Loans and Advances—						
Railways and Steamships—						
Canadian Pacific Railway—						
Advances under Relief Acts.....	1,447,222	71	1,447,222	71		
Sundry Government Agencies—						
High Commissioner's Office Suspense (External Affairs)...	2,043	17	2,043	17		
Soldier and General Land Settlement Loans.....	28,026,413	23	16,525,917	49	+11,500,495	74
Seed Grain and Relief (Department of Resources and Develop- ment).....	12,126	49	31,706	13	—19,579	64
Other Governments—						
Italian Government—Wheat purchases 1915 (Department of Trade and Commerce).....	702	52	702	52		
Russian Government—Saddlery purchases 1915 (Depart- ment of National Defence—Army).....	55,571	82	55,571	82		
Miscellaneous—						
Abasand Oils Ltd. (Department of Mines and Technical Surveys).....	1,802,107	39			+1,802,107	39
Victoria Shipowner's Ltd.—Balance remaining after liquid- ation (Department of Transport).....	621,987	05	621,987	05		
Investments—						
Department of Finance—						
Earl of Selkirk Mortgage on property in Township of Moulton.....	13,900	00	13,900	00		
Quebec Turnpike Trust Bonds.....	20,000	00	20,000	00		
Department of Transport—						
Grand Trunk Railway Preference Stock.....	121,739	65	121,739	65		
Department of Veterans Affairs—						
University Hospital, Edmonton, Alberta.....	100,000	00	100,000	00		
Defalcation and Deficiency Suspense Accounts—						
Department of Finance—						
Bonds, Interest and Notes Adjustment Account.....	16,793	52	16,793	52		
Coupons—New York Loans.....	45,738	50	45,738	50		
Department of Mines Suspense Account.....	11,208	45	11,208	45		
	500,032,244	54	478,324,101	28	+21,708,143	26
	590,261,998	80	564,329,772	21	+25,932,226	59

SCHEDULES TO BALANCE SHEET—Continued

	1950		1949		Net Increase or Decrease during 1949-50	
	\$	cts.	\$	cts.	\$	cts.
Schedule M						
FLOATING DEBT—						
Matured Funded Debt Outstanding—						
Payable in Canada—						
Debtenture Stock, 5 per cent, 1919.....	1,000 00		1,000 00			
Debtenture Stock, 5½ per cent, 1921.....	200 00		200 00			
Dominion of Canada Savings Certificates.....	4,055 00		4,055 00			
War Savings Certificates, 1917.....	8,565 00		8,620 00			— 55 00
War Savings and Thrift Stamps, 1919.....	72,821 25		72,959 75			—138 50
Province of Canada 5 per cent Loan Debentures.....	400 00		400 00			
Province of New Brunswick 6 per cent Loan Debentures.....	600 00		600 00			
Provincial Notes, Nova Scotia.....	39,162 10		39,162 10			
Unpaid Warrants, Prince Edward Island.....	549 59		549 59			
War Loan 1915-25, 5 per cent.....	4,500 00		4,500 00			
War Loan 1916-31, 5 per cent.....	8,300 00		8,300 00			
Victory Loan, 1917-22, 5½ per cent.....	37,600 00		37,700 00			—100 00
Victory Loan, 1917-27, 5½ per cent.....	8,750 00		9,000 00			—250 00
Victory Loan, 1917-37, 5½ per cent.....	14,450 00		15,400 00			—950 00
Victory Loan, 1918-23, 5½ per cent.....	44,200 00		44,450 00			—250 00
Victory Loan, 1918-33, 5½ per cent.....	35,800 00		36,850 00			—1,050 00
Victory Loan, 1919-24, 5½ per cent.....	23,400 00		23,400 00			
Victory Loan, 1919-34, 5½ per cent.....	70,750 00		76,450 00			—5,700 00
Renewal Loan, 1922-27, 5½ per cent.....	3,200 00		3,200 00			
Renewal Loan, 1922-32, 5½ per cent.....	9,100 00		9,500 00			—400 00
Refunding Loan, 1923-28, 5 per cent.....	1,000 00		1,000 00			
Refunding Loan, 1923-43, 5 per cent.....	70,100 00		81,800 00			—11,700 00
Refunding Loan, 1924-44, 4½ per cent.....	53,300 00		69,600 00			—16,300 00
Refunding Loan, 1925-40, 4½ per cent.....	26,700 00		36,700 00			—10,000 00
Refunding Loan, 1926-46, 4½ per cent.....	54,100 00		113,900 00			—59,800 00
Refunding Loan, 1933-45, 4 per cent.....	69,200 00		90,900 00			—21,700 00
Refunding Loan, 1934-42, 3 per cent.....	4,000 00		6,000 00			—2 000 00
Refunding Loan, 1934-49, 3½ per cent.....	94,800 00		196,600 00			—101,800 00
Refunding Loan, 1937-44, 2½ per cent.....	1,000 00		1,000 00			
Refunding Loan, 1937-51, 3½ per cent (called).....	349,800 00		2,311,800 00			—1,962,000 00
National Service Loan, 1931-36, 5 per cent.....	3,700 00		3,700 00			
National Service Loan, 1931-41, 5 per cent.....	84,000 00		102,500 00			—18,500 00
Loan of 1932-35, 4 per cent.....			2,000 00			—2,000 00
Loan of 1932-52, 4 per cent (called).....	194,000 00		393,000 00			—199,000 00
Loan of 1935-43, 2½ per cent.....	2,000 00		2,000 00			
Loan of 1948-50, 1½ per cent.....	625,000 00					+625,000 00
Conversion Loan, 1937-49, 3½ per cent.....	61,100 00		95,100 00			—34,000 00
Conversion Loan, 1931-56, 4½ per cent (called).....	108,700 00		175,000 00			—66,300 00
Conversion Loan, 1931-57, 4½ per cent (called).....	131,900 00		349,800 00			—217,900 00
Conversion Loan, 1931-58, 4½ per cent (called).....	776,700 00		4,974,700 00			—4,198,000 00
Conversion Loan, 1931-59, 4½ per cent (called).....	10,293,100 00					+10,293,100 00
First War Loan, 1940, 3½ per cent.....	5,351,450 00		4,932,350 00			+419,100 00
Second War Loan, 1940-52, 3 per cent (called).....	15,297,500 00					+15,297,500 00
Victory Loan, 1941-46, 2 per cent.....	49,000 00		72,000 00			—23,000 00
Second Victory Loan, 1942-48, 2½ per cent.....	86,000 00		299,000 00			—213,000 00
Third Victory Loan, 1942-46, 1½ per cent.....	37,000 00		63,000 00			—26,000 00
Fourth Victory Loan, 1943-46, 1½ per cent.....	47,000 00		77,000 00			—30,000 00
Fifth Victory Loan, 1943-47, 1½ per cent.....	88,000 00		148,000 00			—60,000 00
Sixth Victory Loan, 1944-48, 1½ per cent.....	115,000 00		198,000 00			—83,000 00
Seventh Victory Loan, 1944-48, 1½ per cent.....	152,000 00		400,000 00			—248,000 00
Eighth Victory Loan, 1945-49, 1½ per cent.....	394,000 00					+394,000 00
4½ Year Notes, 1936-41, 1 per cent.....	3,000 00		3,000 00			
Non-interest bearing certificates.....	47,478 71		54,515 78			—7,037 07
War Savings Certificates, 1940.....	11,888,770 00		15,414,905 00			—3,526,135 00
War Savings Stamps, 1940.....	2,397,146 00		2,532,660 00			—135,514 00
Refundable portion of personal income tax.....	1,211,895 67		1,198,103 26			+13,792 41
	50,556,843 32		34,795,930 48			+15,760,912 84
Payable in London—						
Loan of 1884 (1909-34), 3½ per cent.....	160 83		210 44			—49 61
3 per cent Loan due July 1, 1938.....	616 00		806 01			—190 01
Canadian Pacific Railway Land Grant Loan, 3½ per cent, due July 1, 1938.....	924 00		1,612 00			—688 00
Loan of 1930-50, 3½ per cent (called).....	9,240 00		24,180 01			—14,940 01
Loan of 1940-60, 4 per cent (called).....	40,156 78		481,334 82			—441,178 04
Loan of 1897-1947, 2½ per cent.....	184 80		241 79			—56 99
Sundry Loans and Debentures.....	13,660 45		2,182 86			+11,477 59
	64,942 86		510,567 93			—445,625 07

SCHEDULES TO BALANCE SHEET—Continued

	1950		1949		Net Increase or Decrease during 1949-50	
	\$	cts.	\$	cts.	\$	cts.
Schedule M—Concluded						
FLOATING DEBT—Concluded						
Payable in New York—						
Loan of 1917-37 5 per cent	14,740	00	13,400	00	+1,340	00
Loan of 1919-29, 5½ per cent	2,420	00	2,200	00	+220	00
Loan of 1922-52, 5 per cent (called)	229,900	00	322,000	00	-92,100	00
Loan of 1926-36, 4½ per cent	7,700	00	7,000	00	+700	00
Loan of 1935-45, 2½ per cent	12,100	00	15,000	00	-2,900	00
Loan of 1937-67, 3 per cent (called)	147,400	00	153,000	00	-5,600	00
Loan of 1938-68, 3 per cent (called)	57,200	00	53,000	00	+4,200	00
Loan of 1943-53, 3 per cent (called)	1,100	00	1,000	00	+100	00
	472,560	00	566,600	00	-94,040	00
	51,094,346	18	35,873,098	41	15,221,247	77
Notes and other obligations payable on demand—						
Compensation to Seigneurs	11,827	40	11,827	40		
Dominion Stock, Issue B, 3½ per cent	3,700	00	3,700	00		
Eldorado Mining and Refining Ltd.—						
Unrepresented Capital Stock (Dept. of Trade and Commerce)	73,539	90	83,263	95	-9,724	05
Non-negotiable non-interest bearing notes payable on demand—						
To the International Bank for Reconstruction and Develop-						
ment	53,506,500	00	57,915,000	00	-4,408,500	00
To the International Monetary Fund	243,400,000	00	194,000,000	00	+49,400,000	00
	296,995,567	30	252,013,791	35	+44,981,775	95
Interest Due and Outstanding—						
Unpaid Interest—Domestic Loans	78,266,294	32	81,437,763	55	-3,171,469	23
New York Loans	568,840	57	507,021	88	+61,818	09
London Loans	48,553	75	42,062	32	+6,491	43
Unpaid Dividends—Province of Prince Edward Island	867	25	807	25		
Nova Scotia	795	80	795	80		
New Brunswick	1,279	00	1,279	00		
Province of Canada	4,663	18	4,663	18		
British Columbia	33	67	33	67		
Dominion Stock	3,717	33	3,717	33		
Unpaid Warrants, Canada—former years	49	36	49	36		
	78,895,094	23	81,998,853	34	-3,103,759	11
Outstanding Cheques and Warrants—						
Treasury Cheques	69,809,365	56	73,467,661	95	-3,658,296	39
Imprest Account Cheques	20,927	64	20,240	43	+687	21
Less—Unclaimed registered interest (letter of credit) cheques						
adjustment account	-9	63	-9	63		
Department of Agriculture—						
Drought Area—cattle market service, outstanding warrants ..	24	41	24	41		
Hog premiums, outstanding warrants	458,062	19	413,395	00	+44,667	19
Wheat acreage reduction payments, outstanding warrants	1,636	01	1,769	62	-133	61
Department of National Defence—						
Outstanding relief vouchers	1,148	00	1,148	00		
Department of Trade and Commerce—						
Outstanding wheat bonus certificates	7,746	33	7,755	28	-8	95
	70,298,900	51	73,911,985	06	-3,613,084	55
Post Office Department—						
Post Office (net liability for Money Orders, etc.)	8,280,167	29	6,902,102	70	+1,378,064	59
	505,564,075	51	450,699,830	86	+54,864,244	65
Schedule N						
DEPOSIT AND TRUST ACCOUNTS, MISCELLANEOUS—						
Department of Agriculture—						
Commonwealth Bureau of Biological Control	13,086	13	28,564	63	-15,478	50
Department of Citizenship and Immigration—						
Indian Family Allowances	227,843	76	258,967	47	-31,123	71
Unclaimed Wages—Government Agencies—Indian Affairs						
Branch	69	98	69	98		
Department of External Affairs—						
Empress of Ireland Relief Fund	1,212	85			+1,212	85
Department of Finance—						
Bank Circulation Redemption Fund			930,570	05	-930,570	05

SCHEDULES TO BALANCE SHEET—Continued

	1950	1949	Net Increase or Decrease during 1949-50
	\$ cts.	\$ cts.	\$ cts.
Schedule N—Continued			
DEPOSIT AND TRUST ACCOUNTS, MISCELLANEOUS—Continued			
Department of Finance— <i>Concluded</i>			
Companies in liquidation—			
Canadian Home Investment Company, Limited.....	4,878 80	4,878 80	
Montreal-Canada Fire Insurance Company.....	605 09	605 09	
Ontario Fire Insurance Company.....	12,458 65	12,458 65	
Dominion Trust Company.....	8,931 10	8,931 10	
Western Mutual Fire Insurance Company.....	516 37	516 97	
Western Canada Fire Insurance Company.....	443 00	443 00	
Great North Insurance Company.....	344 70	344 70	
York County Loan and Savings Company.....	35,468 36	35,468 36	
Rimouski Fire Insurance Company.....	3,030 53	3,030 53	
Common School Funds—Ontario and Quebec.....	2,677,770 70	2,677,770 70	
Contractors' Securities—Cash (Sundry Departments).....	8,008,695 33	7,160,155 93	+848,539 40
Canadian National Railways—			
Equipment Issue, 1923—Redemption Account.....	5,500 00	5,500 00	
Guaranteed Bond Issues—Outstanding Interest.....	117,525 00	126,425 00	—8,900 00
Defunct Banks—Balance to meet unclaimed deposits—			
Bank of Vancouver.....	8,657 40	8,657 40	
Banque du Peuple.....	6,349 82	6,349 82	
Banque St. Hyacinthe.....	2,428 64	2,428 64	
Banque St. Jean.....	67 61	67 61	
Banque Ville-Marie.....	4,669 59	4,669 59	
Central Bank.....	2,225 94	2,225 94	
Commercial Bank of Manitoba.....	328 36	328 36	
Ontario Bank.....	21,592 71	21,592 71	
Home Bank Creditors Relief Suspense.....	8,618 14	8,618 14	
King George V Silver Jubilee Cancer Fund for Canada.....	36,000 00	36,000 00	
Canadian Sugar Stabilization Corporation Ltd.—			
Price Stabilization Contingency Reserve (contra).....	17,480,742 05	17,177,514 00	+303,228 05
Province of Newfoundland—Financial Surplus.....	20,000,000 00		+20,000,000 00
Penny Bank of Ontario—Outstanding Cheques.....	126 90	135 82	—8 92
Unclaimed Dividends—Liquidations under the Bankruptcy Act.....	134,411 62	128,436 39	+5,975 23
William Scott Estate.....	9,050 60	9,350 60	—300 00
Department of Fisheries—			
Atlantic Herring Investigation.....		1,892 90	—1,892 90
Department of Labour—			
Fair Wage Suspense.....	4,419 20	4,419 20	
Polish Agricultural Workers.....	1,760 49	10,416 46	—8,655 97
Department of National Defence—			
Estates—Armed Services.....	125,802 58	117,001 04	+8,801 54
Deductions and Pay—Prisoners of War.....	135,537 00	135,537 00	
Defence Research Board—Extra-mural research grants.....	148,264 15	485,092 00	—336,827 85
Royal Military College Cadets Trust Fund.....	5,880 66	12,213 85	—6,333 19
Strathcona Trust Fund.....	500,000 00	500,000 00	
Unclaimed Wages—Government Agencies.....	17,269 75	17,269 75	
United Kingdom Prisoners of War Trust Account.....	674 47	674 47	
British Admiralty—Pensions deductions.....	11,607 66	7,368 98	+4,238 68
Royal Canadian Naval College Trust Fund.....	5,673 18	4,867 92	+805 26
McKee Trophy Fund.....	1,043 00	1,015 00	+28 00
Less—Amount invested and held in bonds.....	—1,000 00	—1,000 00	
R.A.F. Discharge Benefits.....		1,223 75	—1,223 75
Department of National Health and Welfare—			
National Physicist Fitness Fund.....	212,880 54	205,946 39	+6,934 15
Department of National Revenue—Customs and Excise—			
Guarantee deposits.....	15,000 00	15,000 00	
Privy Council Office—			
National Capital Fund.....	3,500,000 00	1,750,000 00	+1,750,000 00
Department of Public Works—			
Burrard Dry Dock Pontons—Replacement Fund.....	87,751 17	82,847 38	+4,903 79
Contractors' Securities—Held for creditors.....	3,130 20	17,479 65	—14,349 45
Fraser River Bridge—Maintenance.....	295,731 16	337,810 92	—42,079 76
Guarantee deposits.....	11,537 07	13,161 81	—1,624 74
National Gallery of Canada—Special.....	15,093 17	18,147 00	—3,053 83
Less—Amount invested and held in bonds.....	—1,000 00	—1,000 00	
Unclaimed Wages—Government Agencies.....	15 82		+15 82
Department of Resources and Development—			
Eskimo Family Allowances.....	550,255 24	576,184 06	—25,928 82
Land Assurance Fund.....	24,698 16	23,526 18	+1,171 98
Liquor Profits—Northwest Territories.....	724,042 89	572,904 11	+151,138 78
Lake Minnewanka Development—Landscaping.....		4,747 10	—4,747 10
National Film Board—Prepayment on film activities.....	2,592 62	18,029 85	—15,437 23
Public Administrator—Districts of Franklin and Keewatin			
N.W.T.....	198 71	198 71	
Unclaimed Wages—Government Agencies.....	93 34	17 75	+75 59
Wild Animal Shipment from National Parks.....	250 00	310 00	—60 00

SCHEDULES TO BALANCE SHEET—Continued

	1950	1949	Net Increase or Decrease during 1949-50
	\$ cts.	\$ cts.	\$ cts.
Schedule N—Concluded			
DEPOSIT AND TRUST ACCOUNTS, MISCELLANEOUS—Concluded			
Royal Canadian Mounted Police—			
Benefit Fund.....	84,807 58	87,506 52	-2,698 94
Less—Amount invested and held in bonds.....	-40,900 00	-40,900 00	
Secretary of State—			
Internment Operations Fund.....	22,251 48	22,251 48	
Prisoners of War—Funds.....	5,981 28	5,981 28	
Department of Trade and Commerce—			
Board of Grain Commissioners—Grain overages.....	17,875 79	17,548 19	+327 60
Unclaimed Wages—Government Agencies.....	77,321 90	76,434 52	+887 38
Government of Turkey—Supplies.....		109 29	-109 29
Government of the United Kingdom—Supplies.....	192,012 92	169,281 95	+22,730 97
National Research Council—			
Atomic Energy Project.....	85,536 38	43,338 75	+42,197 63
Royalties and Patent Rights.....		196,166 62	-196,166 62
Less—Amount invested and held in bonds.....		-163,000 00	+163,000 00
Special Fund.....	726,109 55	430,689 53	+295,420 02
Sir Frederick Banting Fund.....	947,380 04	952,380 04	-5,000 00
Trust Fund.....	500,063 02	221,936 60	+278,126 42
Unclaimed Wages—Government Agencies—Atomic Energy Project.....	519 09	519 09	
Space rental deposits—Canadian International Trade Fair.....	181,150 15	208,975 47	-25,825 32
Technical Workers.....	5,635 00	5,600 00	+35 00
Department of Transport—			
Canadian Broadcasting Corporation Funds.....	32,054 33	52,642 65	-20,588 32
Guarantee deposits.....	35,159 93	34,309 93	+850 00
Intercolonial and P.E.I. Railway—Employees' Provident Fund	6,329 84	7,586 89	-1,257 05
National Harbours Board—			
Special Account No. 1.....	1,043,076 11	1,364,005 37	-320,929 26
Special Account No. 2.....	547,083 00	430,472 40	+116,610 60
Special Account No. 3.....	771,281 88	440,093 67	+331,188 21
Park Steamship Company Limited—			
Surplus Funds.....	1,000,000 00		+1,000,000 00
Town of Louisport—			
Coal Tax.....	30		+ 30
Unclaimed monies due Canadian seamen.....	5,787 43	6,922 85	-1,135 37
Less—Amount invested and held in bonds.....	-100 00	-100 00	
Unclaimed Wages—Government Agencies.....	4,747 22	4,856 39	-109 17
Webster Trophy—Special Fund.....	247 00	246 50	+ 50
Less—Amount invested and held in bonds.....	-200 00	-200 00	
Department of Veterans Affairs—			
Canadian Pension Commission—			
Administration Trust Fund.....	1,539,750 01		+1,539,750 01
Florence Martineau (R.C.A.F.) Fund.....		3,935 00	-3,935 00
Regimental Fund, 280th Forestry Battalion.....		1,150 49	-1,150 49
W. A. Black Benefit Fund.....		992 73	-992 73
War Special Assistance Fund.....		18,664 27	-18,664 27
Army Benevolent Fund.....	9,324,840 74	9,213,546 69	+111,294 05
Less—Amount invested and held in bonds.....	-309,700 00	-313,300 00	+3,600 00
Army Veterans Benevolent Fund.....	5,201 70	54,481 43	-49,279 73
Canadian Canteen Fund—World War I.....		3,395 75	-3,395 75
Detention Allowances Fund—Canadian seamen.....		13,820 96	-13,820 96
Estates Fund.....	64,689 65	56,999 25	+7,690 40
Pensions Administration Trust Fund.....		2,172,142 75	-2,172,142 75
Veterans Administration Trust Fund.....	2,223,859 02		+2,223,859 02
Veterans Care Trust Fund.....	496,437 06		+496,437 06
Veterans Deferred Insurance Premiums.....		1,514,142 81	-1,514,142 81
War Service Gratuity Fund.....		95,451 27	-95,451 27
War Service Grants Act, 1944—Deferred payments.....		118,095 08	-118,095 08
	74,829,142 01	51,116,553 67	+23,712,588 34
Schedule O			
INSURANCE, PENSION AND GUARANTY ACCOUNTS—			
Insurance and Guaranty Funds—			
Department of Finance—			
Insurance Fund—Civil Service.....	23,796,403 46	22,465,603 17	+1,330,800 29
Government Officers' Guarantee Fund.....	615,864 46	564,430 51	+51,433 95
War Damage Insurance Special Account—General.....	92,773 13	94,224 12	-1,450 99
Department of Labour—			
Unemployment Insurance Fund.....	594,919,890 80	539,585,855 01	+55,334,035 79
Less—Investment in bonds and accrued interest (Depart- ment of Labour, Part II).....	-578,031,123 49	-522,149,271 37	-55,881,852 12
Department of Veterans Affairs—			
Insurance Fund—Returned Soldiers.....	25,289,392 35	24,986,391 91	+303,000 44
Veterans Insurance Account.....	5,996,868 05	4,156,238 49	+1,840,629 56
Veterans Land Act Fire Insurance Fund.....	205,324 97	191,749 43	+13,575 54
	72,885,393 73	69,895,221 27	+2,990,172 46

SCHEDULES TO BALANCE SHEET—Continued

	1950		1949		Net Increase or Decrease during 1949-50	
	\$	cts.	\$	cts.	\$	cts.
Schedule P						
INSURANCE, PENSION AND GUARANTY ACCOUNTS—						
Pension and Retirement Funds—						
Department of Agriculture—						
Retirement Fund.....	154,227	50	7,947	43	+146,280	07
Department of Finance—						
Superannuation Account.....	103,500,225	81	94,940,744	67	+8,559,481	14
Retirement Fund.....	79,014	23	15,433,861	69	—15,354,847	41
Retirement Fund—Central Pay Office.....	16,954,395	96	2,343,282	46	+14,611,113	50
Retirement Fund—Canadian Farm Loan Board.....	3,286	52	2,023	95	+1,262	57
Department of Fisheries—						
Retirement Fund.....	9,636	12	1,226	15	+8,409	97
Library of Parliament—						
Retirement Fund.....	7,956	03	6,722	63	+1,233	40
Department of National Defence—						
Permanent Services Pension Account.....	45,342,956	92	28,794,056	24	+16,548,900	68
Retirement Fund.....	3,243,396	58	947,763	12	+2,295,633	46
Post Office Department—						
Retirement Fund.....	25,226	14	2,847	01	+22,379	13
Department of Public Printing and Stationery—						
Retirement Fund.....	144,881	53	7,040	39	+137,841	14
Department of Public Works—						
Retirement Fund.....	42,240	21	2,640	17	+39,600	04
Department of Resources and Development—						
Retirement Fund.....	29,700	65	3,460	93	+26,239	72
Royal Canadian Mounted Police—						
Dependents' Pension Fund.....	1,040,095	22	833,827	93	+206,267	29
Pension Account.....	22,424	71	.....	.....	+22,424	71
Retirement Fund.....	7,996	45	27	38	+7,969	07
Senate—						
Retirement Fund.....	16,039	37	15,544	52	+494	85
Department of Trade and Commerce—						
Retirement Fund.....	870	47	719	51	+150	96
Retirement Fund — National Research Council — Atomic						
Energy Project.....	233,086	48	25,125	81	+207,960	67
Department of Transport—						
Retirement Fund.....	200,179	61	10,368	82	+189,810	79
Pilots' Pension Funds—						
Halifax.....	157,725	64	163,523	16	—5,797	52
Less—Amount invested and held in bonds (Appendix						
4, Part II).....	—145,500	00	—160,500	00	+15,000	00
Sydney.....	152,920	80	147,339	25	+5,581	55
Less—Amount invested and held in bonds (Appendix						
5, Part II).....	—130,700	00	—142,000	00	+11,300	00
Saint John.....	123,317	97	118,511	03	+4,806	94
Less—Amount invested and held in bonds (Appendix						
6, Part II).....	—90,000	00	—101,500	00	+11,500	00
Montreal.....	372,805	74	346,375	89	+26,429	85
Less—Amount invested and held in bonds (Appendix						
7, Part II).....	—218,000	00	—241,000	00	+23,000	00
British Columbia.....	239,879	97	216,589	06	+23,290	91
Less—Amount invested and held in bonds (Appendix						
8, Part II).....	—108,000	00	—143,000	00	+35,000	00
National Harbours Board—Pension Fund.....	3,387,156	63	2,799,240	00	+587,916	63
Department of Veterans Affairs—						
Retirement Fund.....	4,254	75	.....	.....	+4,254	75
	174,803,698	06	146,382,809	20	+28,420,888	86

SCHEDULES TO BALANCE SHEET—Continued

	1950		1949		Net Increase or Decrease during 1949-50	
	\$	cts.	\$	cts.	\$	cts.
Schedule Q						
DEFERRED CREDITS—						
Department of Finance—						
Currency Credits—Germany.....	263,467	98			+263,467	98
German Reparations Credits—Spain.....	215,722	71	282,003	42	—66,280	71
Interest Special Account—Interest accrued—						
Canada Savings Bonds, 1948.....			118,193	41	—118,193	41
Canada Savings Bonds, 1949.....	151,108	27			+151,108	27
Military Relief Credits—Belgium.....	12,647	30			+12,647	30
Military Relief Credits—Denmark.....		11	200,044	80	—200,044	69
Military Relief and Currency Credits—Netherlands.....	7,386,514	94			+7,386,514	94
Department of Citizenship and Immigration—						
Distressed Canadian Nationals outside of Canada.....	11,504	04	24,643	91	—13,139	87
Department of National Revenue—Suspense.....	60,774	43	33,735	31	+27,039	12
Royal Canadian Mounted Police—						
Provincial Pensions Fund.....	48,194	94	87,450	08	—39,255	14
General—						
Income Tax Deductions Suspense—						
Central Pay Office—Sundry Departments.....	40,932	99	66,524	67	—25,591	68
Unemployment Insurance Deductions Suspense—						
Central Pay Office—Sundry Departments.....	1,075	12	2,392	28	—1,317	16
Instalment Purchases of Bonds—						
Public Service—						
Ninth Victory Loan, 1945.....			1,580,801	30	—1,580,801	30
Canada Savings Bonds, 1947.....			84,249	63	—84,249	63
Canada Savings Bonds, 1948.....	97,159	13	1,453,721	75	—1,356,562	62
Canada Savings Bonds, 1949.....	1,875,828	77			+1,875,828	77
Pay-list deductions for income tax, purchase of bonds, etc.—						
Agriculture.....	11,057	40	23,096	28	—12,038	88
Mines and Technical Surveys.....		49 72				+49 72
National Defence.....	798,678	99	393,779	16	+404,899	83
Post Office.....	4,234	65			+4,234	65
Public Printing and Stationery.....		32 83				+32 83
	10,978,984	32	4,350,636	00	+6,628,348	32
Schedule R						
SUNDRY SPENSE ACCOUNTS—						
Agriculture—						
Unclaimed cheques.....	14,799	25	16,395	42	—1,596	17
Suspense account.....	525	71	525	71		
Citizenship and Immigration—						
Immigration Guarantee Funds.....	504,271	94	540,454	22	—36,182	28
Suspense account.....	121,447	46			+121,447	46
Unclaimed cheques.....	194	13	194	13		
Civil Service Commission—						
Unclaimed cheques.....		7 00		7 00		
External Affairs—						
Suspense account.....	18,147	10	12,332	44	+5,814	66
Unclaimed cheques.....		166 03		166 03		
Finance—						
Appreciation on revaluation of securities investment account.....	74,369	31			+74,369	31
Canadian Wheat Board.....	6,324,789	99	6,324,789	99		
Cash Suspense—Unallocated Funds.....	214,351	91	64,391	16	+149,960	75
Ernest Davis Estate.....	6,497	81	6,383	31	+114	50
German Reparations.....	676,986	61	561,164	04	+115,822	57
George Mayo Estate (War Donation).....	14,010	14	14,010	14		
George H. Keeler Estate.....		655 14		655 14		—655 14
Matured bonds and interest unclaimed.....	138,494	05	73,203	80	+65,290	25
Victory Loans, 1917-18-19—at credit of subscribers in arrears..	207,330	45	207,330	45		
Victory Loans, 1917-18-19—Canvassers Account.....	1,620	83	1,620	83		
Loan subscriptions at credit of subscribers in arrears—						
Victory Loan, 1941.....	4,591	06	4,423	90	+167	16
2nd Victory Loan, 1942.....	12,335	20	11,934	82	+400	38
3rd Victory Loan, 1942.....	8,211	45	8,121	18	+90	27
4th Victory Loan, 1943.....	8,881	67	8,813	09	+68	58
5th Victory Loan, 1943.....	6,859	82	6,878	48	—18	66
6th Victory Loan, 1944.....	5,043	34	6,033	60	—90	26
7th Victory Loan, 1944.....	8,932	47	8,926	87	+5	60
8th Victory Loan, 1945.....	8,936	18	9,162	14	—225	96
9th Victory Loan, 1945.....	7,751	33	4,695	52	+3,055	81
Canada Savings Bonds, 1946.....	725	88	1,514	79	—788	91
Canada Savings Bonds, 1947.....	322	22	334	50	—12	28
Canada Savings Bonds, 1948.....	220	08			+220	08
Unclaimed Award—Exchequer Court of Canada, British Columbia Admiralty District.....	1,831	17	1,831	17		

SCHEDULES TO BALANCE SHEET—Continued

Schedule R	1950		1949		Net Increase or Decrease during 1949-50	
	\$	cts.	\$	cts.	\$	cts.
SUNDRY SUSPENSE ACCOUNTS—Concluded						
<i>Finance—Concluded</i>						
Unclaimed cheques.....	45,789	01	45,171	01		+618 00
Unclaimed Government drafts.....	1,238	77	1,233	77		+5 00
Unclaimed War Damage Insurance refunds.....	5,029	52	5,262	34		-232 82
Unclaimed War Savings Certificates and Stamps.....	223,629	80	220,501	27		+3,328 53
Unredeemable coupons—Canada.....	3,535	87	5,288	04		-1,752 17
Unredeemable coupons—New York.....	1,793	00				+1,793 00
War Savings Certificates Instalments.....	1,881	15	1,881	15		
Wartime Prices and Trade Board Suspense Account.....	873	54	873	54		
<i>Fisheries—</i>						
Suspense Account.....	31,098	54	12,347	44		+18,751 10
Unclaimed cheques.....	2,920	70	2,826	40		+94 30
Unclaimed Government drafts.....			35	00		-35 00
<i>House of Commons—</i>						
Unclaimed cheques.....	34	92	34	92		
<i>Justice—</i>						
Unclaimed cheques.....			150	00		-150 00
<i>Labour—</i>						
Suspense Account (Department).....	2,409	30	1,699	54		+709 76
Suspense Account (Unemployment Insurance Commission).....	93	18	471	46		-378 28
Unclaimed cheques.....	33,630	45	32,712	58		+917 87
Unclaimed Government drafts.....	16	70	14	70		+2 00
<i>Mines and Technical Surveys—</i>						
Emergency Gold Mining Assistance—holdbacks.....	2,743,520	99	1,712,047	37		+1,031,473 62
Suspense Account.....	30,614	28	1,322	84		+29,291 44
Unclaimed cheques.....	12	83	30	44		-17 61
<i>National Defence—</i>						
Deferred Pay—Permanent Services.....	501,930	51	356,677	11		+145,253 40
Relief allowances.....	7,907	90	7,907	90		
Suspense account.....	722,041	65	333,551	11		+388,490 54
Unclaimed cheques.....	139,210	01	158,391	20		-19,181 19
Unclaimed Government drafts.....	3,887	83	4,021	48		-133 65
Loan subscriptions at credit of subscribers in arrears.....	1,699	62	1,699	62		
Naval Service Headquarters Canteen.....	1,970	98	2,095	98		-125 00
<i>National Revenue—</i>						
Income Tax Appeals—Fees.....	2,310	00	315	00		+1,995 00
Income Tax Appeals—Security deposits.....	72,400	00	48,000	00		+24 400 00
Provincial Corporation Income Tax collections.....	50,680,649	87	42,497,330	66		+8,183,319 21
Unclaimed cheques—Taxation.....	1,768,455	83	1,124,937	55		+643,518 28
Customs and Excise.....	308	82	255	75		+53 07
<i>National Health and Welfare—</i>						
Unclaimed cheques.....	1,356	96	1,356	96		
<i>Post Office—</i>						
Unclaimed cheques.....	1,194	59	1,128	17		+66 42
<i>Privy Council—</i>						
Unclaimed cheques—Federal District Commission.....	68	60	68	60		
<i>Public Printing and Stationery—</i>						
Unclaimed cheques.....	25	50	25	50		
<i>Public Works—</i>						
Suspense account.....	28,765	27	7,200	00		+21,565 27
Unclaimed cheques.....	8,717	05	8,504	93		+212 12
<i>Resources and Development—</i>						
Suspense account.....	75,597	65	3,310	75		+72,286 90
Unclaimed cheques.....	832	63	799	01		+33 62
Unclaimed cheques—National Film Board.....	8	08	8	08		
<i>Royal Canadian Mounted Police—</i>						
Suspense account.....	102	15				+102 15
Unclaimed cheques.....	212	38	212	38		
<i>Secretary of State—</i>						
Suspense account.....	500	00				+500 00
Unclaimed cheques.....	146	80	136	55		+10 25
<i>Trade and Commerce—</i>						
Canadian Patents and Development, Ltd. (National Research Council).....	296,166	62				+296,166 62
Loan subscriptions at credit of subscribers in arrears.....	754	48	754	48		
Suspense account.....	535,993	70	519,673	61		+16,320 09
Unclaimed cheques—Department.....	2,098	45	2,100	07		-1 62
Atomic Energy Project.....	16	96	16	96		
<i>Transport—</i>						
Canadian Government Merchant Marine—War Operations.....	2,584,236	73	2,584,236	73		
Radio Message Tolls.....	12,477	03	29,837	40		-17,360 37
Telegraph and Telephone Message Tolls.....	19,638	17	16,104	35		+3,533 82
Suspense account.....	8,395	23	17,842	50		-9,447 27
Unclaimed cheques.....	61,438	93	59,086	36		+2,352 57
<i>Veterans Affairs—</i>						
Soldier Settlement and Veterans Land Act Suspense.....	1,739,633	51	1,888,668	72		-149,035 21
Unclaimed cheques.....	1,435	85	1,180	87		+254 98
	70,804,460	48	59,617,634	02		+11,186,826 46

SCHEDULES TO BALANCE SHEET—Concluded

Schedule S	1950		1949		Net Increase or Decrease during 1949-50	
	\$	cts.	\$	cts.	\$	cts.
PROVINCE DEBT ACCOUNTS—						
Finance—						
British Columbia.....	583,021	40	583,021	40		
Manitoba.....	3,578,941	20	3,578,941	20		
New Brunswick.....	529,299	39	529,299	39		
Nova Scotia.....	1,055,411	69	1,055,411	69		
Ontario.....	2,848,289	52	2,848,289	52		
Prince Edward Island.....	775,791	83	775,791	83		
Quebec.....	2,549,213	61	2,549,213	61		
	11,919,968	64	11,919,968	64		
Less—Province of Nova Scotia Suspense Account.....	40,139	91	40,139	91		
Province of Prince Edward Island Land Account.....	782,402	33	782,402	33		
Province of Quebec Debt Account.....	1,473,609	63	1,473,609	63		
	2,296,151	87	2,296,151	87		
Schedule T						
FUNDED DEBT UNMAIURED—						
Payable in Canada—						
Debenture Stock, 4 per cent School Lands—						
Province of Manitoba.....	5,919,862	65	5,919,862	65		
Province of Saskatchewan.....	17,809,039	00	17,809,039	00		
Province of Alberta.....	9,564,569	20	9,564,569	20		
Conversion Loan, 1931-59, $\frac{4}{1}$ per cent.....			289,693,300	00	-289,693,300	00
Loan of 1935-55, 3 per cent, dated June 1st.....	40,000,000	00	40,000,000	00		
Loan of 1935-55, 3 per cent, dated Nov. 15th.....	55,000,000	00	55,000,000	00		
Loan of 1936-66, $\frac{3}{4}$ per cent.....	54,703,000	00	54,703,000	00		
Loan of 1938-39-58, 3 per cent.....	88,200,000	00	88,200,000	00		
Loan of 1946-50, $\frac{1}{2}$ per cent.....	400,000,000	00	400,000,000	00		
Loan of 1948-50, $\frac{1}{2}$ per cent.....			325,000,000	00	-325,000,000	00
Loan of 1948-51, $\frac{1}{2}$ per cent.....	500,000,000	00	500,000,000	00		
Loan of 1949-52, $\frac{1}{2}$ per cent.....	300,000,000	00			+300,000,000	00
Loan of 1950-53, $\frac{1}{2}$ per cent.....	325,000,000	00			+325,000,000	00
Perpetual Issue, 1936, 3 per cent.....	55,000,000	00	55,000,000	00		
First War Loan, 1940-48-52, $\frac{3}{4}$ per cent.....	100,655,600	00	150,741,850	00	-50,086,250	00
Second War Loan, 1940-52, 3 per cent.....			324,945,700	00	-324,945,700	00
Victory Loan, 1941-51, 3 per cent.....	649,969,592	50	649,969,592	50		
Second Victory Loan, 1942-54, 3 per cent.....	676,355,489	00	676,355,489	00		
Third Victory Loan, 1942-56, 3 per cent.....	855,607,410	50	855,607,410	50		
Fourth Victory Loan, 1943-57, 3 per cent.....	1,111,261,650	00	1,111,261,650	00		
Fifth Victory Loan, 1943-59, 3 per cent.....	1,197,324,750	00	1,197,324,750	00		
Sixth Victory Loan, 1944-60, 3 per cent.....	1,165,300,350	00	1,165,300,350	00		
Seventh Victory Loan, 1944-62, 3 per cent.....	1,315,639,200	00	1,315,639,200	00		
Eighth Victory Loan, 1945-49, $\frac{1}{2}$ per cent.....			267,800,000	00	-267,800,000	00
Eighth Victory Loan, 1945-63, 3 per cent.....	1,295,819,350	00	1,295,819,350	00		
Ninth Victory Loan, 1945-50, $\frac{1}{2}$ per cent.....	335,690,000	00	335,690,000	00		
Ninth Victory Loan, 1945-66, 3 per cent.....	1,691,796,700	00	1,691,796,700	00		
Canada Savings Bonds, 1946-56, $\frac{2}{2}$ per cent.....	284,227,200	00	327,356,650	00	-43,129,450	00
Canada Savings Bonds, 1947-57, $\frac{2}{2}$ per cent.....	155,530,400	00	187,652,800	00	-32,122,400	00
Canada Savings Bonds, 1948-58, $\frac{2}{2}$ per cent.....	161,711,350	00	235,258,360	26	-73,547,010	26
Canada Savings Bonds, 1949-59, $\frac{2}{2}$ per cent.....	288,904,400	00			+288,904,400	00
Six Months Treasury Notes due Sept. 1, 1949 and Sept. 1, 1950, $\frac{1}{2}$ per cent.....	550,000,000	00	550,000,000	00		
Six Months Treasury Notes due May 1, 1949, $\frac{1}{2}$ per cent and May 1, 1950, $\frac{1}{2}$ per cent.....	200,000,000	00	200,000,000	00		
Deposit Certificates due Sept. 2, 1949, $\frac{1}{2}$ per cent.....			100,000,000	00	-100,000,000	00
Deposit Certificates due Aug. 30, 1950, $\frac{1}{2}$ per cent.....	100,000,000	00			+100,000,000	00
Treasury Bills, various discount rates.....	450,000,000	00	450,000,000	00		
Non-interest Bearing Certificates.....			271,654	04	-124,278	20
War Savings Certificates, 1940.....	135,663,368	85	177,682,631	66	-42,019,264	81
Refundable portion of excess profits tax (estimated).....	115,651,082	93	170,416,412	68	-54,765,329	75
	14,088,451	738	15,277,780	321	-589,328,583	02
Payable in London—						
Loan of 1950-55, $\frac{3}{4}$ per cent.....	2,930,121	84	3,833,893	18	-903,771	34
Loan of 1953-58, 4 per cent.....	1,967,941	43	2,574,936	32	-606,994	89
Loan of 1958-63, $\frac{3}{4}$ per cent.....	2,176,198	85	2,847,428	94	-671,230	09
Loan of 1943-63, 3 per cent.....	54,812,960	85			+54,812,960	85
	61,887,222	97	9,256,258	44	+52,630,964	53
Payable in New York—						
Loan of 1930-60, 4 per cent.....	110,000,000	00	100,000,000	00	+10,000,000	00
Loan of 1936-61, $\frac{3}{4}$ per cent.....	52,800,000	00	48,000,000	00	+4,800,000	00
Loan of 1948-63, 3 per cent.....	165,000,000	00	150,000,000	00	+15,000,000	00
Loan of 1949-74, $\frac{2}{2}$ per cent.....	110,000,000	00			+110,000,000	00
	437,800,000	00	298,000,000	00	+139,800,000	00
	15,188,138	961	15,585,036	579	-396,897,618	49

Contingent Liabilities

	Amount of Guarantee Authorized	Amount Outstanding as at March 31, 1950	
		Held by the Public	Held by the Canadian National Railways Securities Trust
	\$ cts.	\$ cts.	\$ cts.
Railway Securities guaranteed as to principal and interest—			
1. Canadian Northern Ry. Co., 3 per cent deb. stock due 1953, £1,923,287/0/0.....	9,359,996 72	1,162,768 33	
2. Canadian Northern Ry. Co., 3½ per cent deb. stock due 1958, £1,622,586/19/9.....	7,896,590 00	5,638,506 48	
3. Canadian Northern Ontario Ry. Co., 3½ per cent deb. stock due 1961, £7,350,000/0/0.....	35,770,000 00	3,597,517 87	1,540,003 13
4. Canadian Northern Alberta Ry. Co., 3½ per cent deb. stock due 1960, £647,260/5/6.....	3,150,000 00	550,726 60	
5. Grand Trunk Pacific Ry. Co., 3 per cent bonds due 1962, £14,000,000/0/0.....	68,040,000 00	26,465,130 00	33,048,000 00
6. Canadian Northern Alberta Ry. Co., 3½ per cent deb. stock due 1962, £733,561/12/10.....	3,569,999 98		3,569,996 86
7. Grand Trunk Pacific Ry. Co., 4 per cent bonds due 1962, £3,280,000/0/0.....	15,940,800 00	7,999,074 00	7,499,952 00
8. Canadian National Ry. Co., 5 per cent bonds due 1954.....	50,000,000 00	50,000,000 00	
9. Canadian National Ry. Co., 4½ per cent gold bonds due 1957.....	65,000,000 00	64,136,000 00	
10. Canadian National Ry. Co., 4½ per cent gold bonds due 1955.....	50,000,000 00	48,496,000 00	
11. Canadian National Ry. Co., 4½ per cent gold bonds due 1956.....	70,000,000 00	67,888,000 00	
12. Canadian National Ry. Co., 4½ per cent gold bonds due 1951.....	50,000,000 00	48,022,000 00	
13. Canadian National Ry. Co., 3 per cent bonds due 1959.....	35,000,000 00	35,000,000 00	
14. Canadian National Ry. Co., 2½ per cent bonds due 1967.....	50,000,000 00	50,000,000 00	
15. Canadian National Ry. Co., 3 per cent bonds due 1966.....	35,000,000 00	35,000,000 00	
16. Canadian National Ry. Co., 2½ per cent bonds due 1969.....	70,000,000 00	70,000,000 00	
17. Canadian National Ry. Co., 2½ per cent bonds due 1971.....	40,000,000 00	40,000,000 00	
	658,727,386 70	553,433,723 28	45,657,951 99
Railway Securities guaranteed as to interest only—			
18. Grand Trunk Ry. Acquisition Guarantees—			
Grand Trunk 5 per cent perp. deb. stock £4,270,375/0/0....	20,782,491 67	1,016,091 86	
Great Western 5 per cent perp. deb. stock £2,723,080/0/0....	13,252,322 67	499,709 33	
Grand Trunk 4 per cent perp. deb. stock £24,624,455/0/0....	119,839,014 33	5,446,783 07	
Northern Ry. Co. of Canada 4 per cent perp. deb. stock, £308,215/0/0.....	1,499,979 67	22,591 07	
	155,373,808 34	6,985,175 33	
Other Securities guaranteed as to principal and interest—			
19. Canadian National (West Indies) Steamships Ltd., 5 per cent bonds due 1955.....	10,000,000 00	9,400,000 00	
20. Saint John Harbour Commissioners—			
(a) Bonded indebtedness of the City of Saint John assumed by Commission.....	1,467,164 96	3,329 31	
(b) Debentures of the Commission issued to City of Saint John—5 per cent due August 1, 1952.....	667,953 04	667,953 04	
	12,135,118 00	10,071,282 35	
Other Guarantees—			
21. Bank Advances, re Province of Manitoba Savings Office.....	(1) 12,442,400 00	3,740,078 23	
22. Province of Manitoba Treasury Bill.....	2,500,000 00	2,500,000 00	
23. Deposits maintained by the chartered banks in Bank of Canada	Unstated	567,308,812 65	
24. Loans made by approved lending institutions under National Housing Act.....	Unstated	Indeterminate	
25. Loans made by approved lending institutions under The Home Improvement Loans Guarantee Act.....	(1) 7,500,000 00	10,797 01	
26. Loans made by approved lending institutions under the Home Extension Plan.....	(1) 300,000 00	Nil	
27. Loans made by approved lending institutions under Part IV of the National Housing Act 1944 for home extensions.....	6,250,000 00	5,704 50	
28. Guarantees of land assembly projects under National Housing Act.....	Unstated	843,226 71	
29. Bank advances, Dept. of Reconstruction and Supply re Acadia Coal Company Limited.....	730,000 00	438,000 00	
30. Guarantees under Export Credits Insurance Act.....	12,750,000 00	12,750,000 00	
31. Loans made by chartered banks under The Farm Improvement Loans Act.....	25,000,000 00	11,271,305 89	
32. Loans made by chartered banks under the Veterans Business and Professional Loans Act.....	6,250,000 00	1,746,413 79	
33. Bank advances, re Canadian Wheat Board.....	100,000,000 00	36,911,756 01	

(1) This amount represents the original maximum amount guaranteed. As the authority for making additional guaranteed loans or advances had expired prior to March 31, 1950, the amount authorized at that date is the same as the amount outstanding.

NOTE:—These contingent liabilities are expressed in Canadian dollars; stocks and bonds payable optionally or solely in sterling or United States dollars are converted on the basis of £1—\$4.86 2/3 and \$1. U.S.—\$1. Canadian, respectively.

Summarized Statement Showing Sources and Disposition of Cash Funds for the Fiscal Year Ended March 31, 1950

(In millions of dollars)

Cash funds made available during the year:

Net cash balance remaining out of current year's revenues.....	1	422.6
Consisting of:		
Excess of revenues over expenditures for the year (i.e. budgetary surplus).....	2	131.5
Add back items included in total expenditures which did not represent cash.....	3	291.1
	1	422.6
Increases in floating debt, deposit and trust accounts, deferred credits and sundry suspense accounts.....	4	62.2
Increases in annuity, pension, insurance and guaranty accounts excluding the Unemployment Insurance Fund.....	5	26.7
Unemployment Insurance Fund—Net cash contributions.....	6	34.2
Repayments of loans and working capital advances—		
By Canadian National Railways.....	7	21.0
By Provincial and Municipal Governments.....	8	4.0
By Commodity Prices Stabilization Corporation.....	9	3.0
By Crown Assets Disposal Corporation.....	10	1.4
	11	575.1
Net sales of securities from securities investment account.....	12	437.0
	13	1,012.1

Disposition of cash funds:

Increases in Loans and Investments:		
Advances to the Foreign Exchange Control Board.....	14	150.0
Purchase of sinking funds.....	15	0.8
Advances for working capital—Departmental.....	16	19.0
Advances to Central Mortgage and Housing Corporation.....	17	91.5
Loans to Canadian Farm Loan Board.....	18	2.0
Loans to miscellaneous Crown agencies (net).....	19	23.8
Loans to the United Kingdom and other Governments (net).....	20	99.0
Other loans and investments (net).....	21	16.9
Increases in Canada's subscription to the capital of the International Monetary Fund and of the International Bank for Reconstruction and Development.....	22	3.2
Unemployment Insurance Fund—purchase of securities.....	23	55.9
Cost of issuing new loans (portion to be amortized).....	24	6.5
		468.6
Net reduction in funded debt.....	25	493.0
Increase in cash balances during 1949-50.....	26	50.5
		1,012.1

Reconciliation of Total Increases and Decreases as reflected in the Balance Sheet with the Cash Increases and Decreases in the above Table

Item 2. Budgetary surplus or decrease in net debt as reflected in the Balance Sheet.

- Add back items of expenditures which did not involve current outlays of cash, viz. provision for reserve for possible losses on ultimate realization of active assets, \$75.0 million; provision for reserve for conditional benefits under the Veterans Land Act, \$6.5 million; annual amortization of bond discounts and commissions, \$9.7 million; premium, discount and exchange account, \$19.7 million; assumption of part of Newfoundland debt, \$62.3 million; write-down of soldier and general land settlement loans, \$11.5 million; write-down of trading losses on securities investment account, \$8.3 million; write-down of balance receivable from Abasand Oils, Ltd., \$1.8 million; write-down—soybean flour suspense account, \$0.1 million; the Government's contributions to the following funds: civil service superannuation account, \$5.5 million; permanent services pension account, \$9.0 million; unemployment insurance fund, \$21.1 million; the national capital fund, \$2.5 million and Government annuities fund, \$1.3 million; interest on public debt credited to the following accounts: deposit and trust accounts, \$2.1 million; annuity, pension, insurance and guaranty accounts, \$28.8 million and unmatured funded debt—war savings certificates, \$3.7 million; deductions from salary payments credited to: civil service superannuation account, \$11.1 million; civil service retirement fund, \$4.0 million and the permanent services pension account, \$7.1 million.
- Eliminate non-cash items from the totals of categories in the Balance Sheet as follows: From Floating Debt—add back \$0.2 million net due to revaluation of currencies as it affected matured funded debt and interest payable in sterling and U.S. dollars; deduct \$25.0 million being promissory notes issued to the International Monetary Fund and the International Bank for Reconstruction and Development. From Deposit and Trust Accounts—deduct \$2.1 million interest credited to various funds and charged to interest on public debt; \$2.5 million payment to the national capital fund and \$0.3 million sugar price stabilization reserve. From Sundry Suspense Accounts (Liabilities)—deduct \$0.3 million working capital advances to Canadian Patents and Development, Ltd. From Sundry Suspense Accounts (Assets)—add \$0.3 million sugar price stabilization reserve; deduct \$28.8 million revaluation deficit of the Foreign Exchange Control Board and \$8.2 million revaluation deficit of the securities investment account, and from Deferred Credits deduct \$5.7 million representing the amount of military relief and currency credits settlement with the Government of the Netherlands.

5. Deduct from Balance Sheet increase during the year the following non-cash items: the Government's contributions to various funds, \$15·8 million; interest credited to various funds and charged to interest on public debt, \$28·8 million and deductions from salary payments credited to various funds, \$22·2 million (see item 3 for details).
6. Deduct from cash increase as reflected in the schedule to the Balance Sheet the Government's contribution to the fund of \$21·1 million.
7. Total as reflected in the Balance Sheet.
8. Total as reflected in the Balance Sheet.
9. Total as reflected in the Balance Sheet.
10. Total as reflected in the Balance Sheet. Includes also repayment by the Crown Assets Disposal Corporation of \$250,000 liability of predecessor company.
12. Deduct from Balance Sheet change during the year \$8·3 million trading losses and add back \$8·2 million revaluation deficit (securities investment account).
14. Eliminate from Balance Sheet change during the year \$28·8 million revaluation deficit of the Board.
15. Eliminate non-cash items as follows: add back \$2·2 million adjustment on revaluation of sterling and deduct \$9·4 million acquisition of sinking funds from Newfoundland at date of Union.
16. Add back to Balance Sheet change \$0·8 million being net increase in value of gold holdings purchased before revaluation of currencies (contra item included in Premium, Discount and Exchange Account).
17. Total as reflected in the Balance Sheet.
18. Total as reflected in the Balance Sheet.
19. Total as reflected in the Balance Sheet after elimination of \$0·2 million repayment by Crown Assets Disposal Corporation of liability of predecessor company included in Item 9.
20. Total as reflected in the Balance Sheet after elimination of the soybean flour suspense account written down to non-active assets (see Item 3 for contra elimination). Deduct \$5·7 million being the amount of military relief and currency credits settlement with the Government of The Netherlands.
21. Add back to Balance Sheet change during the year \$11·5 million being write-down to non-active assets of soldier and general land settlement loans and \$1·8 million write-down of balance receivable from Abasand Oils Ltd.
22. Deduct from Balance Sheet change during the year \$19·4 million promissory notes issued to the International Monetary Fund and \$5·6 million promissory notes issued to the International Bank for Reconstruction and Development.
23. Total as reflected in the schedule to the Balance Sheet.
24. This amount may be established as follows: the annual amortization of bond discounts and commissions as reflected in the Summary of Expenditure statement (and also in Item 3 above) amounted to \$9·7 million. From this amount must be subtracted the decrease for the year in Deferred Charges (Item 5 of the Balance Sheet), viz. \$3·2 million. The difference, \$6·5 million, represents the cash outlay during the year on that portion of cost of loan flotations remaining to be amortized over the life of the relative issues.
25. Eliminate non-cash items from the total change during the year in this account as follows: add back a net figure of \$20·7 million representing the effect on unmatured funded debt payable in sterling and in U.S. dollars consequent upon the revaluation of currencies. Add back \$3·7 million representing interest for the year added to War Savings Certificates Account and \$71·7 million representing the assumption under the Terms of Union of the 3% Newfoundland Guaranteed Stock 1943-63.
26. Deduct from the Balance Sheet increase during the year \$2·2 million representing adjustments through the Premium, Discount and Exchange Account of differences due to purchases and sales of foreign currencies at rates other than \$3·08 to the pound sterling and \$1·10 Can. to the U.S. dollar.

Appendix

Expenditures and Revenues by fiscal years

Fiscal Year ended March 31 (2)	Expenditure chargeable to Consolidated Deficit Account	Expenditure chargeable to Capital	Railway Subsidies	War and Demobilization	Other Charges	Total Expenditures (1)
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1868	13,486,092 06	548,437 58			37,157 98	14,071,688 52
1869	17,038,084 00	440,418 40			429,663 24	14,908,165 64
1870	14,345,509 58	3,515,116 18			155,988 18	18,016,613 94
1871	15,623,081 72	3,670,896 51				19,293,478 23
1872	17,589,468 82	7,853,049 79			223,456 13	25,665,974 74
1873	19,174,647 92	19,859,441 17			5,718 48	39,039,807 57
1874	23,316,316 75	10,177,740 06			4,018 90	33,498,075 71
1875	23,713,071 04	6,922,742 33			2,253,097 17	32,888,910 54
1876	24,488,372 11	7,154,007 94			315,764 40	31,958,144 45
1877	23,519,301 77	7,599,709 55			1,388,984 38	32,507,995 70
1878	23,503,158 25	6,657,200 36			385,412 99	30,545,771 60
1879	24,455,381 56	5,648,331 66			676,225 30	30,779,938 52
1880	24,850,634 45	8,241,173 98			949,947 68	34,041,756 11
1881	25,502,554 42	8,176,316 50			117,771 74	33,796,642 66
1882	27,067,103 58	7,405,637 06			201,874 75	34,674,615 39
1883	28,730,157 45	14,147,359 76			21,368 75	42,898,885 96
1884	31,107,706 25	23,977,702 44	208,000 00		2,567,452 84	57,860,861 53
1885	35,037,060 12	13,220,185 35	403,245 00		502,587 06	49,163,077 53
1886	39,011,612 26	9,589,734 19	2,701,249 00		10,534,973 07	61,837,568 52
1887	35,657,680 16	4,439,938 72	1,406,533 00			41,504,151 88
1888	36,718,494 79	7,162,964 26	1,027,041 92		155,623 07	45,064,124 04
1889	36,917,834 76	4,420,313 66	846,721 83		1,333,327 81	43,518,198 06
1890	35,994,031 47	4,053,158 98	1,678,195 72		44,946 56	41,770,332 73
1891	36,343,567 96	3,115,860 04	1,265,705 87		68,074 32	40,793,208 19
1892	36,765,894 18	2,164,456 78	1,248,215 93		2,093,569 43	42,272,136 32
1893	36,814,052 90	3,088,317 60	811,394 07		139,963 34	40,853,727 91
1894	37,585,025 52	3,862,969 67	1,229,885 10		330,353 60	43,008,233 89
1895	38,132,005 05	3,030,490 40	1,310,549 10		399,239 89	42,872,338 44
1896	36,943,142 03	3,781,311 21	3,228,745 49		337,185 15	44,066,383 92
1897	38,349,759 84	3,323,160 23	416,955 30		68,580 52	42,972,755 89
1898	38,382,525 70	4,143,503 39	1,414,934 78		943,317 19	45,334,281 06
1899	41,903,500 54	5,936,342 94	3,201,220 05		501,571 76	51,542,635 29
1900	42,975,279 51	7,468,843 24	725,720 35		1,547,623 74	52,717,466 84
1901	46,866,367 84	7,695,488 34	2,512,328 86		908,681 42	57,982,866 46
1902	50,759,391 97	10,078,638 06	2,093,939 00		1,038,830 83	63,970,799 86
1903	51,691,902 76	7,052,724 58	1,463,222 34		1,538,722 13	61,746,571 81
1904	55,612,832 70	7,881,718 54	2,046,878 45		6,713,617 94	72,255,047 63
1905	63,319,682 86	11,933,491 91	1,275,629 53		2,275,334 47	78,804,138 77
1906	67,240,640 95	11,913,871 11	1,637,574 37		2,485,555 29	83,277,641 72
1907, 9 months	51,542,161 59	11,329,143 82	1,324,889 30		1,581,944 36	65,778,138 57
1908	76,641,451 59	30,429,906 86	2,037,629 30		4,469,692 12	112,578,679 87
1909	84,004,232 38	42,593,169 97	1,785,887 39		4,998,237 55	133,441,524 29
1910	79,411,747 12	29,756,353 38	2,048,097 05		4,179,576 15	115,395,773 70
1911	87,774,198 32	30,852,963 38	1,284,892 04		2,949,196 72	122,861,250 46
1912	98,161,440 77	30,939,576 95	859,400 25		7,181,665 23	137,142,082 20
1913	112,059,537 41	27,206,046 13	4,035,507 35		2,555,786 93	144,456,877 82
1914	127,384,472 99	37,180,175 93	19,036,236 77		2,640,161 94	186,241,047 63
1915	135,523,206 54	41,447,320 03	5,191,507 48	60,750,476 01	5,186,016 27	248,098,526 33
1916	130,350,726 90	38,566,950 50	1,400,171 42	166,197,755 47	3,186,898 20	339,702,502 49
1917	148,599,343 23	26,880,031 51	959,583 88	360,488,814 63	15,275,345 03	498,203,118 28
1918	178,284,312 83	43,111,903 63	720,404 75	343,836,801 98	10,706,786 72	576,660,209 91
1919	232,371,282 98	25,031,266 30	43,805 32	446,519,439 48	-7,283,581 61	697,042,212 47
1920	303,843,929 90	69,301,877 83	334,845 55	346,612,954 56	19,995,313 04	740,088,920 88
1921	361,118,145 21	40,012,807 22		16,997,543 99	492,048 06	418,620,544 45
1922	347,500,090 63	16,295,332 55		1,544,249 66	301,518 01	365,701,790 85
1923	332,293,732 09	9,807,124 34		4,464,759 76	4,042,930 53	350,608,546 72
1924	324,513,189 75	10,861,277 06		446,082 79	7,902,758 04	344,021,786 75
1925	318,891,901 25	16,550,510 77		506,931 27	3,953,432 65	339,902,775 94
1926	320,660,479 14	16,798,548 92		191,392 79	6,330,092 09	343,980,512 94
1927	319,548,172 59	19,558,702 63		64,485 08	7,814,976 87	346,986,337 17
1928	336,167,960 98	20,635,647 85		1,656,011 00	1,705,311 47	360,164,931 30
1929	350,952,924 03	22,809,275 13		-669,399 06	2,067,153 06	375,159,953 16
1930	357,779,794 07	22,561,144 01		59,701 97	9,744,020 57	390,144,660 62
1931	389,558,288 70	28,222,318 11		61,889 10	16,678,958 94	434,521,454 85
1932	375,403,344 12	16,979,788 24		75,470 81	55,384,662 84	447,843,266 01
1933	358,528,270 12	8,548,154 64		51,499 56	101,632,785 94	463,860,709 76
1934	346,648,546 22	6,490,334 66		47,571 35	96,786,262 23	454,872,712 66
1935	354,368,220 40	7,027,007 61		54,137 96	114,815,071 82	476,264,437 79
	8,354,634,631 85	1,029,336,918 66	76,115,221 09	1,695,958,569 66	548,084,968 21	11,704,150,309 47

NOTE.—(1) Total expenditures as shown in last column do not include investments, taken as non-active for debt purposes. Sinking Fund purchases are included in 1919.

(2) From 1868 to 1906 the fiscal year ended June 30, and from 1907 on, ended March 31. For subsequent years see table on pages 42 and 43.

No. 1

from July 1, 1867 to March 31, 1935

Fiscal Year ended March 31 (1)	Ordinary Revenues		Special Receipts and Credits		Total Revenues		Difference between Revenues and Expenditures	Consolidated Fund		
	\$	cts.	\$	cts.	\$	cts.		Surplus	Deficit	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
1868.	13,687,928	49			13,687,928	49	383,760 03	201,835 53		
1869.	14,379,174	52			14,379,174	52	528,991 12	341,090 52		
1870.	15,512,225	65	27,431 71		15,539,657 36		2,476,956 58	1,166,716 07		
1871.	19,335,560	81	39,475 98		19,375,036 79		81,558 56	3,712,479 09		
1872.	20,714,813	68			20,714,813 68		4,951,161 06	3,125,344 86		
1873.	20,813,469	45	157,121 90		20,970,591 35		18,069,216 22	1,638,821 53		
1874.	24,205,092	54	302,560 39		24,507,652 93		8,990,422 78	888,775 79		
1875.	24,648,715	04	1,008 58		24,649,723 62		8,239,186 92	935,644 00		
1876.	22,587,587	05	4,468 22		22,592,055 27		9,366,089 18		1,900,785 06	
1877.	22,059,274	11	868,486 44		22,927,760 55		9,580,235 15	1,460,027 66		
1878.	22,375,011	88	31,245 49		22,406,257 37		8,139,514 23	1,128,146 37		
1879.	22,517,382	14	4,503,142 76		27,020,524 90		3,759,413 62	1,937,999 42		
1880.	23,307,406	69	57,140 21		23,364,546 90		10,677,209 21	1,543,227 76		
1881.	29,635,297	54			29,635,297 54		4,161,345 12	4,132,743 12		
1882.	33,383,455	52	1,799,093 69		35,182,549 21		507,923 82	6,316,351 94		
1883.	35,794,649	80	1,009,019 15		36,803,668 95		6,095,217 01	7,064,492 35		
1884.	31,861,961	73	953,264 00		32,815,225 73		25,045,635 80	754,255 48		
1885.	32,797,001	22	557,039 59		33,354,040 81		15,809,036 72		2,240,058 90	
1886.	33,177,400	39	302,842 41		33,479,832 80		28,357,685 72		5,834,571 87	
1887.	35,754,993	25	537 66		35,755,530 91		5,748,620 97	97,313 09		
1888.	35,908,463	53			35,908,463 53		9,155,680 51		810,031 26	
1889.	38,782,570	23			38,782,570 23		4,735,327 83	1,865,085 47		
1890.	39,879,925	41			39,879,925 41		1,890,407 32	3,885,893 94		
1891.	38,579,310	88			38,579,310 88		2,213,897 31	2,235,742 92		
1892.	36,921,871	60			36,921,871 60		5,350,264 72	155,977 42		
1893.	38,168,608	85	40,000 00		38,208,608 85		2,645,119 06	1,354,555 95		
1894.	36,374,693	07	190 14		36,374,883 21		6,633,350 68		1,210,332 45	
1895.	33,978,129	47			33,978,129 47		8,894,208 97	4,153,875 58		
1896.	36,618,590	72			36,618,590 72		7,477,793 20	330,551 31		
1897.	37,829,778	40			37,829,778 40		5,142,977 49	519,981 44		
1898.	40,555,238	03	1,272 03		40,556,510 06		4,777,771 00	1,722,712 33		
1899.	46,741,249	54	1,853 41		46,743,102 95		4,799,532 34	4,837,749 00		
1900.	51,029,994	02	1,472 69		51,031,466 71		1,686,000 13	8,054,714 51		
1901.	52,514,701	13	1,631 63		52,516,332 76		5,466,533 70	5,648,333 29		
1902.	58,050,790	03	1,543 31		58,052,333 34		5,918,466 52	7,291,398 06		
1903.	66,037,068	93	3,311,015 17		69,348,084 10		7,601,512 29	14,345,166 17		
1904.	70,669,816	82	9,434 67		70,679,251 49		1,575,796 14	15,056,984 12		
1905.	71,182,772	07	3,299 83		71,186,072 50		7,618,066 27	7,863,089 81		
1906.	80,139,360	67	2,033 76		80,141,393 83		3,136,247 89	12,898,719 12		
1907. 9 mos.	67,969,328	29	2,781 36		67,972,109 65		2,193,971 08	16,427,167 20		
1908.	85,093,404	35	910 91		85,095,416 72		16,523,263 15	19,413,054 22		
1909.	101,503,404	35	456,175 41		101,509,579 76		47,891,944 53	1,029,171 97		
1910.	101,503,710	93	112,764 65		101,616,475 58		13,779,298 12	22,091,963 81		
1911.	117,780,490	78	103,918 58		117,884,328 36		4,976,922 10	30,006,211 46		
1912.	136,108,217	36			136,108,217 36		1,033,864 84	37,946,776 59		
1913.	168,689,903	45	524 04		168,690,427 49		24,233,549 67	56,630,366 04		
1914.	163,174,394	56			163,174,394 56		23,066,653 07	35,789,921 57		
1915.	133,073,481	73			133,073,481 73		115,025,044 60		2,449,724 81	
1916.	172,147,838	27	1,555 30		172,149,393 57		167,553,108 92	41,797,111 37		
1917.	232,701,294	00			232,701,294 00		265,501,824 28	84,101,950 77		
1918.	260,778,952	55			260,778,952 55		315,881,257 36	82,494,639 72		
1919.	312,946,747	18			312,946,747 18		384,095,465 29	80,215,464 20		
1920.	349,746,334	70			349,746,334 70		390,342,586 18	45,902,404 80		
1921.	434,386,536	60	1,905,647 81		436,292,184 41		17,671,639 93	73,268,391 39		
1922.	381,952,386	99	319,184 45		382,271,571 44		16,569,780 59	34,391,696 36		
1923.	394,614,900	00	8,479,310 30		403,094,210 30		52,485,663 58	62,321,167 91		
1924.	396,837,682	22	9,743,635 74		406,581,317 96		62,559,531 21	72,024,492 47		
1925.	346,834,479	25	4,680,913 18		351,515,392 43		11,612,616 49	27,942,578 00		
1926.	380,745,505	58	2,147,503 48		382,893,009 06		38,912,496 12	60,085,026 44		
1927.	398,695,776	38	1,756,704 02		400,452,480 40		53,456,143 23	79,147,603 79		
1928.	422,717,982	68	6,924,594 51		429,642,577 19		69,477,645 89	86,550,021 70		
1929.	455,463,873	74	4,687,607 24		460,151,480 98		84,991,527 82	104,510,949 71		
1930.	441,411,806	18	4,505,185 64		445,916,991 82		55,772,331 20	83,632,012 11		
1931.	349,587,298	67	6,573,577 38		356,160,876 05		78,360,578 80		39,970,990 03	
1932.	329,709,056	28	7,012,248 53		336,721,304 81		111,121,961 20	45,694,287 84		
1933.	306,636,990	11	4,489,339 09		311,126,329 20		152,734,380 56	51,891,280 01		
1934.	324,062,000	11	409,270 75		324,471,270 86		130,401,441 80		22,586,546 11	
1935.	358,474,760	30	3,397,168 80		361,871,929 10		114,392,508 69	4,106,539 90		
	9,528,410,832	95	81,698,145	99	9,610,108,978	94	2,094,041,330	53	1,359,418,618	98
									185,662,417	88

(1) From 1868 to 1906 the fiscal year ended June 30, and from 1907 on, ended March 31.
For subsequent years see table on page 44.

Appendix

Expenditure (Revised Basis) by fiscal

Fiscal Year ended March 31	Ordinary Expendi- tures	Capital Expenditures Gross	War Demobilization and Reconver- tion Expendi- tures	Special Expenditures		
				Direct Relief, Relief Projects and Other Works	Wheat Bonus and losses on Grain Marketing Operations, etc.	Total
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1930.....	363,237,477 85	25,726,719 67				
1931.....	386,584,863 05	28,710,691 69		4,431,655 07		4,431,655 07
1932.....	372,101,817 56	17,165,942 74		38,295,515 00	10,908,428 91	49,203,943 91
1933.....	354,643,200 93	9,048,929 01		36,720,935 02	1,811,471 82	38,532,406 84
1934.....	351,771,160 55	6,580,084 68		35,898,311 50		35,898,311 50
1935.....	359,700,908 67	7,107,416 50		60,659,855 74		60,659,855 74
1936.....	372,539,149 07	6,544,153 61		79,416,255 95	22,631,028 69	102,047,284 64
1937.....	387,112,072 34	3,491,543 84		78,003,701 77		78,003,701 77
1938.....	414,891,410 41	4,430,151 97		68,534,364 08		68,534,364 08
1939.....	413,032,202 44	5,424,276 45		46,895,406 89	25,000,000 00	71,895,406 89
1940.....	398,323,205 55	7,030,038 34	118,291,021 64	54,612,951 03	34,500,000 00	89,112,951 03
1941.....	390,629,350 02	3,357,809 85	752,045,326 06	27,646,853 34	15,222,245 19	42,869,098 53
1942.....	444,777,695 70	3,430,446 59	1,339,674,152 42	8,500,358 67	55,475,413 89	63,975,772 56
1943.....	561,251,063 00	3,275,685 04	3,724,248,890 27	5,013,305 23	26,274,573 16	31,287,878 39
1944.....	630,380,759 90	2,621,978 38	4,587,023,093 85	3,751,536 67	33,744,770 36	37,496,307 03
1945.....	767,375,932 89	3,163,752 02	4,418,446,315 21	3,868,682 40	3,637,103 99	7,505,786 39
1946.....	1,061,902,118 50	4,508,240 15	4,002,949,197 25	4,422,678 18	12,935,723 47	17,358,401 65
1947.....	1,236,234,650 13	11,200,247 02	1,314,798,107 16	4,431,670 70	27,494,512 85	31,926,183 55
1948.....	1,380,002,023 42	15,655,975 10	634,421,025 59	6,533,376 94	56,607,369 18	63,140,746 12
1949.....	1,573,449,933 83	18,473,566 19	425,573,782 37	21,188,329 28	13,625,176 90	34,813,506 18
1950.....	1,701,260,101 13	22,923,586 02	468,606,607 30	19,882,114 90	18,045,783 59	37,927,898 49

NOTE.—The above table is based on the classification of accounts adopted in the fiscal year 1935-36. Total expenditures include non-active loans and write-down of assets, in addition to all other expenditures.

No. 2

years from April 1, 1929 to March 31, 1950

Government Owned Enterprises				Other Charges		Total Expend- itures
Losses charged to Consolidated Deficit Account	Loans and Advances Non-active	Write- down of Assets	Total	To Consolidated Deficit Account	To Non-active Accounts	
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
4,308,357 01	8,244,950 10	.....	12,553,307 11	3,731,535 58	17,342 38	405,266,382 59
6,712,238 79	5,487,941 51	.....	12,200,180 30	9,640,997 60	25 00	441,568,412 71
6,631,856 00	3,112,285 53	.....	9,744,141 53	526,970 70	.....	448,742,316 44
62,139,412 73	3,514,811 20	62,938,239 41	128,592,463 34	105,717 21	1,447,222 71	532,369,940 04
58,955,388 41	2,095,772 66	.....	61,051,161 07	1,857,086 77	1,000,100 00	458,157,904 57
48,407,900 70	1,728,900 46	.....	50,136,801 16	490,190 72	11,408 45	478,106,581 24
48,817,489 55	2,122,911 91	.....	50,940,401 46	514,565 78	.....	532,585,554 56
43,553,112 38	665,413 80	.....	44,218,526 18	692,473 49	18,487,114 63	532,005,432 25
42,745,790 64	2,087,597 56	.....	44,833,388 20	1,579,242 28	139,560 88	534,408,117 82
55,658,305 71	3,285,188 45	.....	58,943,494 16	3,767,718 21	.....	553,063,098 15
41,044,004 16	1,035,145 19	.....	42,079,149 35	23,320,028 24	2,637,398 15	680,793,792 30
17,465,731 28	715,947 41	.....	18,181,678 69	29,878,632 20	12,639,551 09	1,249,601,446 44
456,166 13	758,089 44	.....	1,214,255 57	27,873,131 46	4,115,600 91	1,885,066,055 21
591,095 36	657,525 77	.....	1,248,621 13	29,676,118 48	36,135,861 28	4,387,124,117 59
727,853 52	579,107 69	.....	1,306,961 21	25,586,824 36	37,837,580 54	5,322,253,505 27
832,290 70	525,767 33	.....	1,358,058 03	25,362,026 86	22,400,052 60	5,245,611,924 00
773,659 51	559,757 55	.....	1,333,417 06	25,546,089 74	22,631,041 47	5,136,228,505 82
9,964,136 29	717,726 63	.....	10,681,862 92	29,386,361 60	.....	2,034,227,412 38
18,323,890 87	371,355 90	.....	18,695,246 77	83,711,436 89	.....	2,195,626,453 89
37,923,604 89	1,739,200 98	.....	39,662,805 87	83,918,739 79	.....	2,175,892,334 23
48,125,488 74	4,236,174 30	.....	52,361,663 04	143,808,083 19	21,727,722 90	2,448,615,662 07

Appendix No. 3

Revenue (Revised Basis) by fiscal years from April 1, 1929 to March 31, 1950

Fiscal Year ended March 31	Ordinary Revenues	Special Receipts and Credits	Other Receipts and Credits		Total Revenues	Difference between Total Revenues and Total Expenditures
			Refunds on Capital Account	Non-active Accounts		
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1930.....	441,374,124 43	4,505,185 64	3,165,575 66	3,962,243 25	453,007,128 98	+ 47,740,746 39
1931.....	349,616,304 40	6,573,577 38	488,373 58	1,042,179 51	357,720,434 87	83,847,977 84
1932.....	326,826,616 16	7,012,248 53	186,154 50	483,061 52	334,508,080 71	114,234,235 73
1933.....	306,640,228 60	4,489,339 09	500,774 37	104,944 10	311,735,286 16	220,634,653 88
1934.....	324,070,564 14	409,270 75	89,751 82	91,003 40	324,660,590 11	133,497,314 46
1935.....	358,474,911 01	3,397,168 80	80,408 89	21,274 94	361,973,763 64	116,132,817 60
1936.....	372,222,206 45	319,833 09	27,032 68	26,923 53	372,595,995 75	159,989,558 81
1937.....	445,028,955 05	8,463,997 61	616,069 00	44,725 73	454,153,747 39	77,851,684 86
1938.....	510,297,581 44	4,032,938 26	1,543,135 23	819,094 53	516,692,749 46	17,715,368 36
1939.....	498,016,706 40	1,255,962 02	40,795 33	2,857,890 17	502,171,353 92	50,891,744 23
1940.....	541,616,092 14	163,812 41	21,243 98	20,292,310 91	562,093,459 44	118,700,332 86
1941.....	859,754,928 35	8,538,235 66	20,403 99	3,856,077 22	872,169,645 22	377,431,801 22
1942.....	1,463,824,202 71	21,060,093 71	1,021,653 03	2,630,393 52	1,488,536,342 97	396,529,712 24
1943.....	2,182,798,758 83	61,961,746 18	102,615 61	4,633,056 67	2,249,496,177 29	2,137,627,940 30
1944.....	2,570,094,423 99	193,636,613 89	93,305 32	1,193,370 20	2,765,017,713 40	2,557,235,791 87
1945.....	2,300,097,373 42	385,905,220 85	728,195 16	604,009 77	2,687,334,799 20	2,558,277,124 80
1946.....	2,363,161,853 91	649,602,044 97	375,643 41	45,532 09	3,013,185,074 38	2,123,043,431 44
1947.....	2,588,530,894 64	416,758,276 39	109,776 57	2,477,365 52	3,007,876,313 12	+373,648,900 74
1948.....	2,629,845,984 75	229,621,502 75	219,272 25	12,059,350 10	2,871,746,109 85	+676,119,655 96
1949.....	2,649,089,827 16	119,854,831 47	2,325,438 70	124,977 43	2,771,395,074 76	+595,502,740 53
1950.....	2,528,716,437 22	51,325,855 20	66,652 29	31,670 61	2,580,140,615 32	+131,524,953 25

Appendix

Ordinary Revenue classified by principal

Fiscal Years Ended March 31	Income Tax	Excess Profits Tax	Business Profits Tax	Succession Duties	Customs Duties	Excise Duties	Excise Taxes
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1915...					75,941,219 72	21,497,730 79	95,056 95
1916...					98,649,409 48	22,428,491 58	1,536,837 94
1917...			12,506,516 72		134,043,842 14	24,412,348,06	2,059,583 81
1918...			21,271,083 57		144,172,629 70	27,168,445 27	2,227,389 93
1919...	9,349,719 80		32,970,061 81		147,169,187 98	30,342,034 26	11,888,508 40
1920...	20,263,739 91		44,145,184 48		168,796,822 94	42,698,082 57	15,587,706 70
1921...	46,381,824 31		40,841,401 25		163,266,803 95	37,118,366 69	78,803,099 18
1922...	78,684,354 80		22,815,666 58		105,686,645 10	36,755,206 56	73,656,488 83
1923...	59,711,538 37		13,031,461 80		118,056,469 40	35,761,996 45	106,482,718 08
1924...	54,204,027 99		4,752,680 89		121,500,708 49	38,181,747 33	120,676,375 89
1925...	56,248,042 82		2,704,427 37		108,146,871 51	38,603,489 23	85,810,717 42
1926...	55,571,961 57		1,173,448 55		127,355,143 50	42,923,549 03	98,097,105 81
1927...	47,386,309 22		710,102 19		141,968 677 64	48,513,160 44	105,613,160 00
1928...	56,571,047 39		956,031 44		156,985,817 65	57,400,897 46	90,222,931 32
1929...	59,422,323 25		455,232 27		187,206,332 47	63,684,953 72	83,007,282 78
1930...	69,020,726 23		173,300 45		179,429,920 46	65,035,701 42	63,409,143 14
1931...	71,048,022 05		34,430 33		131,208,955 15	57,746,808 13	34,734,661 17
1932...	61,254,399 80		3,000 00		104,132,677 35	48,654,862 10	59,606,391 10
1933...	62,066,696 84		54 47		70,072,932 05	37,833,857 91	82,191,575 94
1934...	61,399,171 52				66,305,356 09	35,494,219 85	106,575,574 71
1935...	66,808,065 51				76,561,074 99	43,189,654 64	112,192,069 58
1936...	82,709,802 83				74,004,559 77	44,409,707 09	112,733,048 29
1937...	102,365,241 75				83,771,090 52	45,956,857 39	152,473,422 30
1938...	120,365,531 48				93,455,750 12	52,037,332 55	180,818,767 47
1939...	142,023,137 69				78,751,111 06	51,318,658 28	161,710,571 63
1940...	134,448,505 89				104,301,487 36	61,032,044 01	166,027,944 50
1941...	248,143,021 61	23,995,268 63			130,757,010 70	88,607,558 90	284,167,031 50
1942...	510,243,016 49	135,168,344 91		6,950,574 19	112,392,232 57	110,090,940 35	453,425,105 53
1943...	860,188,672 02	434,580,676 78		13,273,483 43	118,982,839 45	138,720,722 89	488,712,425 05
1944...	1,036,757,035 25	428,717,840 27		15,019,830 85	167,882,089 30	142,124,330 82	638,619,292 01
1945...	977,758,067 73	341,305,356 79		17,250,797 83	115,091,376 28	151,922,139 95	543,065,271 37
1946...	932,729,273 35	426,096,483 22		21,447,573 40	128,876,810 73	186,726,318 12	496,909,960 92
1947...	939,458,244 45	442,497,443 41		23,576,070 73	237,355,396 95	196,043,816 47	579,023,600 59
1948...	1,059,848,356 84	227,030,493 93		30,828,039 88	293,012,026 56	196,794,207 65	640,758,269 33
1949...	1,297,999,403 61	44,791,918 00		25,549,777 04	222,975,470 54	204,651,969 24	636,137,687 69
1950...	1,272,650,191 40	—1,788,387 57		29,919,780 07	225,877,683 46	220,564,503 76	571,457,480 33

No. 4

sources, April 1, 1914 to March 31, 1950

Tax on Insurance Companies	Tax on Trust and Loan Companies	Bank Note Circulation Tax	Miscellaneous Indirect Taxes	Total Revenue from Taxes	Non Tax Revenue	Total Ordinary Revenue
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
				97,537,007 46	35,536,474 27	133,073,481 73
459,247 07	324,240 91	1,300,446 80		124,698,682 78	47,449,155 49	172,147,838 27
419,698 83	202,415 48	1,114,023 30		174,758,428 34	57,942,865 66	232,701,294 00
496,540 55	269,129 08	1,115,757 65		196,720,975 75	64,057,976 80	260,778,952 55
546,113 86	323,340 02	1,099,764 44		233,688,730 57	79,258,016 61	312,946,747 18
638,730 76	274,216 28	1,170,223 45		293,574,707 09	56,171,627 61	349,746,334 70
807,667 12	293,801 94	1,237,533 70		368,770,498 14	65,616,038 46	434,386,536 60
749,958 75	283,994 35	1,293,697 43		319,926,012 40	62,026,374 59	381,952,386 99
852,328 12	312,391 39	1,244,437 14		335,453,340 75	59,161,559 25	394,614,900 00
857,586 98	308,632 10	1,236,957 57		341,718,807 24	55,118,874 98	396,837,682 22
867,901 96	315,314 88	1,217,753 85		293,914,519 04	52,919,960 21	346,834,479 25
950,220 85	326,713 80	1,176,868 95	288,392 41	327,863,404 47	52,882,101 11	380,745,505 58
947,829 95	335,367 65	1,174,664 95	357,421 89	347,006,693 93	51,689,082 45	398,695,776 38
999,003 34	345,429 85	1,224,644 46	373,676 21	365,079,479 12	57,638,503 56	422,717,982 68
894,863 98	7,640 88	1,242,398 99	351,108 78	396,272,137 12	59,191,736 62	455,463,873 74
74,415 87		1,408,419 60	318,042 36	378,869,669 53	62,504,454 90	441,374,124 43
74,249 51	5 77	1,429,263 99	484,042 58	296,760,438 68	52,855,865 72	349,616,304 40
12,151 60		1,390,120 57	307,567 15	275,361,169 67	51,465,446 49	326,826,616 16
826,149 94		1,327,534 50	201,139 22	254,519,940 87	52,120,287 73	306,640,228 60
741,681 39		1,335,545 68	322,065 67	272,173,614 91	51,896,949 23	324,070,564 14
750,099 57		1,368,480 02	3,987,028 81	304,857,373 12	53,617,537 89	358,474,911 01
760,843 24		1,280,932 89	1,735,246 49	317,634,230 60	54,587,975 85	372,222,206 45
774,363 12		1,209,894 34	459,790 76	387,010,660 18	58,018,294 87	445,028,955 05
866,820 42		1,106,858 76	487,605 90	449,138,666 70	61,158,914 74	510,297,581 44
891,538 82		1,013,776 19	547,750 89	436,259,544 56	61,757,161 84	498,016,706 40
925,935 63		948,980 51	539,631 29	468,224,595 19	73,391,496 95	541,616,092 14
971,265 82		898,326 33	636,212 51	778,175,796 00	81,579,132 35	859,754,928 35
1,148,207 01	158 71	786,482 59	701,774 12	1,360,912,836 47	102,911,366 24	1,463,824,202 71
10,893,465 15		664,653 63	723,022 19	2,066,719,960 59	116,078,798 24	2,182,798,758 83
6,480,701 55		457,639 00	752,725 21	2,436,811,464 26	133,282,939 73	2,570,094,423 99
7,181,560 88		350,005 86	702,071 66	2,154,626,648 35	145,470,725 07	2,300,097,373 42
7,950,552 33		270,061 68	751,352 92	2,202,358,386 67	160,803,467 24	2,363,161,853 91
8,796,539 23		220,555 45	689,645 42	2,427,661,312 70	160,869,581 94	2,588,530,894 64
3,004,080 85		187,809 50	612,050 08	2,452,075,394 62	177,770,590 13	2,629,845,984 75
3,338,759 32		165,791 38	531,499 53	2,436,142,276 35	212,947,550 81	2,649,089,827 16
3,789,456 49		120,865 57	525,505 65	2,323,117,079 16	205,599,358 06	2,528,716,437 22

Appendix No. 5

Unmatured Funded Debt Including Treasury Bills of Canada on March 31, 1950 and the Annual Interest Payable thereon

Date of maturity	Description	Rate per cent	Where payable	Amount of loan outstanding		Annual interest charges	
				\$	cts.	\$	cts.
1950, May 1	Six Months Treasury Notes.....	4	Canada	200,000,000	00	1,500,000	00
July 1	Debentures—School Lands.....	4	Canada	33,293,470	85	1,331,738	83
Aug. 30	Deposit Certificates.....	—	Canada	100,000,000	00	750,000	00
Sept. 1	Six Months Treasury Notes.....	4	Canada	550,000,000	00	4,125,000	00
Nov. 1	Ninth Victory Loan, 1945.....	1	Canada	335,690,000	00	5,874,575	00
Nov. 1	Loan of 1946.....	1	Canada	400,000,000	00	7,000,000	00
(1) 1951, Feb. 1	First War Loan, 1940.....	3	Canada	50,155,600	00	1,621,932	00
(2) June 15	Victory Loan, 1941.....	3	Canada	649,969,592	50	19,306,027	50
Nov. 1	Loan of 1948.....	1	Canada	500,000,000	00	8,750,000	00
(3) 1952, Feb. 1	First War Loan, 1940.....	3	Canada	50,500,000	00	1,625,000	00
Nov. 1	Loan of 1949.....	1	Canada	300,000,000	00	4,500,000	00
1953, Mar. 1	Loan of 1950.....	1	Canada	325,000,000	00	4,875,000	00
(4) 1954, Mar. 1	Second Victory Loan, 1942.....	3	Canada	676,355,489	00	20,089,767	00
(5) 1955, May 1	Loan of 1934.....	3	London	2,930,121	84	95,228	96
(6) June 1	Loan of 1935, dated June 1.....	3	Canada	40,000,000	00	1,200,000	00
(7) June 1	Loan of 1935, dated Nov. 15.....	3	Canada	55,000,000	00	1,650,000	00
(7) 1956, Nov. 1	Third Victory Loan, 1942.....	3	Canada	855,607,410	50	25,414,081	50
(8) Nov. 1	Canada Savings Bonds, dated Nov. 1, 1946.....	2	Canada	284,227,200	00	7,816,248	00
(9) 1957, May 1	Fourth Victory Loan, 1943.....	3	Canada	1,111,261,650	00	33,337,849	50
(8) Nov. 1	Canada Savings Bonds, dated Nov. 1, 1947.....	2	Canada	155,530,400	00	4,277,086	00
(10) 1958, June 1	Loan of 1938-39.....	3	Canada	88,200,000	00	2,646,000	00
(11) Sept. 1	Loan of 1933.....	4	London	1,967,941	43	78,717	66
(8) Nov. 1	Canada Savings Bonds, dated Nov. 1, 1948.....	2	Canada	161,711,350	00	4,447,062	13
(12) 1959, Jan. 1	Fifth Victory Loan, 1943.....	3	Canada	1,197,324,750	00	35,919,742	50
(8) Nov. 1	Canada Savings Bonds, dated Nov. 1, 1949.....	2	Canada	288,904,400	00	7,944,871	00
(13) 1960, June 1	Sixth Victory Loan, 1944.....	3	Canada	1,165,300,350	00	34,959,010	50
(14) Oct. 1	Loan of 1930.....	4	New York	110,000,000	00	4,400,000	00
(15) 1961, Jan. 15	Loan of 1936.....	3	New York	52,800,000	00	1,716,000	00
(16) 1962, Feb. 1	Seventh Victory Loan, 1944.....	3	Canada	1,315,639,200	00	39,469,176	00
(17) 1963, July 1	Loan of 1938.....	3	London	2,176,198	85	70,726	46
(18) July 1	Loan of 1933.....	3	London	54,812,960	85	1,644,388	83
(19) Aug. 1	Loan of 1948.....	3	New York	165,000,000	00	4,950,000	00
(20) Oct. 1	Eighth Victory Loan, 1945.....	3	Canada	1,295,819,350	00	38,874,580	50
(21) 1966, June 1	Loan of 1936.....	3	Canada	54,703,000	00	1,777,847	50
(22) Sept. 1	Ninth Victory Loan, 1945.....	3	Canada	1,691,796,700	00	50,753,901	00
(23) Perpetual	Loan of 1936.....	3	Canada	55,000,000	00	1,650,000	00
(24) 1974, Sept. 1	Loan of 1949.....	2	New York	110,000,000	00	3,025,000	00
(25) 1950, June 15	Non-interest Bearing Certificates.....	—	Canada	147,375	84	—	—
(26) Various	War Savings Certificates.....	3	Canada	135,663,366	85	4,069,901	00
Various	Refundable portion of excess profits tax (estimated).....	—	Canada	115,651,082	93	—	—
1950, April 6	Treasury Bills.....	-513	Canada	75,000,000	00	384,750	00
April 21	Treasury Bills.....	-512	Canada	75,000,000	00	384,000	00
May 5	Treasury Bills.....	-512	Canada	75,000,000	00	384,000	00
May 26	Treasury Bills.....	-513	Canada	75,000,000	00	384,750	00
June 9	Treasury Bills.....	-513	Canada	75,000,000	00	384,750	00
June 23	Treasury Bills.....	-512	Canada	75,000,000	00	384,000	00
				15,188,138,961	44	395,842,709	37
RECAPITULATION							
Payable in Canada.....				14,688,451,738	47	379,862,647	46
Payable in New York.....				437,800,000	00	14,091,000	00
Payable in London.....				61,887,222	97	1,889,061	91
				15,188,138,961	44	395,842,709	37

(1) Drawn by lot and redeemable at 100½ per cent. Amount outstanding includes \$250,000 redemption bonus.

(2) Subject to redemption as a whole or in part at 101 per cent on or after June 15, 1950, at any time on 60 days' notice. Amount outstanding includes \$6,435,342.50 redemption bonus.

(3) Drawn by lot and redeemable at 101 per cent. Amount outstanding includes \$500,000 redemption bonus.

(4) Subject to redemption as a whole or in part at 101 per cent on or after March 1, 1952, at any time on 60 days' notice. Amount outstanding includes \$6,696,589 redemption bonus.

(5) Subject to redemption in whole or in part on or after May 1, 1950 at any time on 3 months' notice.

(6) Subject to redemption as a whole on June 1, 1950, or on any subsequent interest date on 60 days' notice.

(7) Subject to redemption as a whole or in part at 101 per cent on or after November 1, 1953 at any time on 60 days' notice. Amount outstanding includes \$8,471,360.50 redemption bonus.

- (8) Subject to redemption on demand with accrued interest.
- (9) Subject to redemption as a whole or in part on or after May 1, 1954, at any time on 60 days' notice.
- (10) Subject to redemption in whole or in part on June 1, 1953, or on any subsequent interest date on 60 days' notice.
- (11) Subject to redemption in whole or in part on or after September 1, 1953 at any time on 3 months' notice.
- (12) Subject to redemption as a whole or in part on or after January 1, 1956, at any time on 60 days' notice.
- (13) Subject to redemption as a whole or in part on or after June 1, 1957, at any time on 60 days' notice.
- (14) Subject to redemption as a whole on October 1, 1950, or on any subsequent interest date on 60 days' notice.
- (15) Subject to redemption in whole or in part on January 15, 1956, or on any subsequent interest date on 30 days' notice.
- (16) Subject to redemption as a whole or in part on or after February 1, 1959, at any time on 60 days' notice.
- (17) Subject to redemption in whole or in part on or after July 1, 1958 at any time on 3 months' notice.
- (18) Subject to redemption in whole or in part on or after July 1, 1943 at any time on 3 months' notice.
- (19) Subject to redemption in whole or in part at 100 per cent on any interest date after August 1, 1958 on 6 months' notice.
- (20) Subject to redemption as a whole or in part on or after October 1, 1959, at any time on 60 days' notice.
- (21) Subject to redemption as a whole on June 1, 1956, or on any subsequent interest date on 60 days' notice.
- (22) Subject to redemption as a whole or in part on or after September 1, 1961 at any time on 60 days' notice.
- (23) Subject to redemption in whole or in part on or after September 15, 1966, on 60 days' notice.
- (24) Subject to redemption in whole or in part on 30 days' notice at the following percentages:
 - To and including September 1, 1953 at 103 per cent
 - Thereafter to and including September 1, 1957 at 102½ per cent
 - Thereafter to and including September 1, 1961 at 102 per cent
 - Thereafter to and including September 1, 1965 at 101½ per cent
 - Thereafter to and including September 1, 1968 at 101 per cent
 - Thereafter to and including September 1, 1971 at 100½ per cent
 - Thereafter at 100 per cent.
- (25) Subject to redemption at the option of the holder at any time after 6 months from the date of issue.
- (26) Date of maturity 7½ years from date of issue or payable on demand at any time following 6 months after the date of issue at graduated values, subject to 90 days' notice.

Appendix No. 6

Gross and Net Debt of Canada, July 1, 1862 to March 31, 1950

	*Fiscal Year ended March 31	Total Debt		Total Assets		Net Debt		Increase of Net Debt		Decrease of Net Debt	
		\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
1867		93,046,051	73	17,317,410	36	75,728,641	37	75,728,641	37		
1868		96,896,066	20	21,139,531	46	75,757,134	74			28,493	37
1869		112,361,998	39	36,802,679	19	75,859,319	20			102,184	46
1870		115,693,706	76	37,783,964	31	78,209,742	45	2,350,423	25		
1871		115,492,682	76	37,786,165	11	77,706,517	65				503,224 80
1872		122,400,179	36	40,213,107	32	82,187,072	04	4,480,554	39		
1873		120,743,432	19	29,894,970	55	99,848,461	64	17,661,389	60		
1874		141,163,551	33	32,838,586	91	108,324,964	42	8,476,502	78		
1875		151,663,401	62	35,655,023	60	116,008,378	02	7,683,413	60		
1876		161,204,687	86	36,653,173	78	124,551,514	08	8,543,136	06		
1877		174,675,834	97	41,440,525	94	133,235,309	03	8,683,794	95		
1878		174,957,268	96	34,595,199	05	140,362,069	91	7,126,760	88		
1879		179,483,871	21	36,493,683	85	142,990,187	36	2,628,117	45		
1880		194,634,440	68	42,182,852	07	152,451,588	61	9,461,401	25		
1881		199,881,537	51	44,465,757	11	155,395,780	40	2,944,191	79		
1882		205,365,251	97	51,703,601	16	153,661,650	81			1,734,129 62	
1883		202,159,104	30	43,692,389	84	158,466,714	46	4,805,063	68		
1884		242,482,416	21	60,320,565	95	182,161,850	26	23,695,135	80		
1885		264,703,607	43	68,295,915	29	196,407,692	14	14,245,841	88		
1886		273,164,341	11	50,005,234	02	223,159,107	09	26,751,414	95		
1887		273,187,626	43	45,872,850	99	227,314,775	44	4,155,668	35		
1888		284,513,841	89	49,982,483	73	234,531,358	16	7,216,582	72		
1889		287,722,062	76	50,192,021	11	237,530,041	65	2,998,683	49		
1890		286,112,295	10	48,579,083	33	237,533,211	77	3,170	12		
1891		289,899,229	62	52,090,199	11	237,809,030	51	275,818	74		
1892		295,333,274	10	54,201,839	66	241,131,434	44	3,322,403	93		
1893		300,054,524	74	58,373,485	13	241,681,039	61	549,605	17		
1894		308,348,023	96	62,164,994	48	246,183,029	48	4,501,989	87		
1895		318,048,754	87	64,973,827	78	253,074,927	09	6,891,897	61		
1896		325,717,536	73	67,220,103	96	258,497,432	77	5,422,505	68		
1897		332,539,131	33	70,991,334	87	261,538,596	46	3,041,163	69		
1898		338,375,984	23	74,419,585	32	263,956,398	91	2,417,802	45		
1899		345,160,902	54	78,887,455	04	266,273,446	60	2,317,047	69		
1900		346,206,979	92	80,713,173	03	265,493,806	89			779,639 71	
1901		354,732,432	52	86,252,428	83	268,480,003	69	2,986,196	80		
1902		366,358,476	59	94,529,386	97	271,829,089	62	3,349,085	93		
1903		361,344,098	37	99,737,109	50	261,606,988	87			10,222,100 75	
1904		364,962,512	17	104,094,793	57	260,867,718	60			739,270 27	
1905		377,678,579	80	111,454,413	20	266,224,166	60	5,356,448	00		
1906		392,269,080	39	125,226,702	64	267,042,377	75	818,811	15		
1907, 9 mos.		379,966,826	09	116,294,966	13	263,671,859	96			3,371,117 79	
1908		408,207,158	25	130,246,298	41	277,960,859	84	14,288,999	88		
1909		478,535,427	02	154,605,147	85	323,930,279	17	45,969,419	33		
1910		474,063,045	39	134,334,409	66	339,728,636	73	12,338,267	16		
1911		474,841,487	42	134,896,435	39	340,045,052	03	3,773,505	70		
1912		508,338,559	77	168,419,131	06	339,919,460	71			122,591 32	
1913		483,232,555	24	168,930,929	56	314,301,625	68			25,617,835 03	
1914		544,391,368	86	208,394,518	72	335,996,850	14	21,695,224	46		
1915		700,478,814	37	251,097,731	16	449,376,083	21	113,379,233	07		
1916		936,987,802	42	321,831,631	40	615,156,171	02	165,780,087	81		
1917		1,382,003,267	69	502,816,969	89	879,186,297	80	204,030,126	78		
1918		1,863,335,898	89	671,451,836	39	1,191,884,062	50	312,697,764	70		
1919		2,676,635,724	77	1,102,104,692	33	1,574,531,032	44	382,646,969	94		
1920		3,041,529,586	91	792,660,963	12	2,248,868,623	79	674,337,591	35		
1921		2,902,482,117	04	561,603,133	35	2,340,878,983	69	92,010,359	90		
1922		2,902,347,136	96	480,211,335	23	2,422,135,801	73	81,256,818	04		
1923		2,858,827,226	65	435,050,367	91	2,423,776,868	74	31,641,067	01		
1924		2,542,619,470	15	401,827,105	40	2,141,783,274	83			35,993,593 86	
1925		2,818,066,532	94	400,625,337	35	2,417,441,195	59			345,589 29	
1926		2,768,779,184	55	379,048,085	13	2,389,731,099	42			27,706,586 17	
1927		2,726,298,717	38	378,464,347	29	2,347,834,370	09			41,896,729 33	
1928		2,677,137,242	92	380,287,010	00	2,296,850,232	92			50,984,137 17	
1929		2,647,033,973	32	421,529,268	22	2,225,504,705	10			71,345,527 82	
1930		2,544,586,410	96	360,822,452	25	2,177,763,958	71			47,740,746 39	
1931		2,610,265,698	36	348,653,761	81	2,261,611,936	55	83,847,977	84		
1932		2,831,743,562	69	455,897,390	41	2,375,846,172	28	114,234,235	73		
1933		2,996,366,664	84	399,885,838	68	2,596,480,826	16	220,634,653	88		
1934		3,141,042,097	44	411,063,956	82	2,729,978,140	62	133,497,314	46		
1935		3,205,856,369	04	359,845,410	82	2,846,110,958	22	116,132,817	60		
1936		3,431,944,026	63	425,843,509	60	3,006,100,517	03	159,989,558	81		
1937		3,541,521,130	71	458,508,936	82	3,083,052,201	89	77,859,419	86		
1938		3,640,567,613	54	433,570,044	29	3,207,000,569	25	17,745,328	37		
1939		3,710,610,592	87	558,051,278	39	3,152,559,314	28	59,891,744	23		
1940		4,028,728,605	80	757,468,958	46	3,271,259,647	34	118,700,332	86		
1941		5,018,928,030	83	1,370,236,588	27	3,648,691,448	56	377,431,801	22		
1942		6,648,823,424	36	2,603,602,263	56	4,045,221,160	80	396,529,712	24		
1943		9,228,252,012	03	3,045,402,910	93	6,182,849,101	10	2,137,627,940	30		
1944		12,359,123,230	16	3,619,038,337	19	8,740,084,892	97	2,557,235,971	87		
1945		15,712,181,527	16	4,413,819,509	49	11,298,362,017	77	2,558,277,124	80		
1946		18,959,846,183	24	5,538,440,733	93	13,421,405,449	21	2,123,043,431	44		
1947		17,698,195,740	07	4,650,439,191	60	13,047,756,548	47			373,648,900 74	
1948		17,197,348,981	17	4,825,712,088	66	12,371,636,892	51	676,119,655	96		
1949		16,950,403,795	39	5,174,269,643	41	11,776,134,151	98	595,502,740	53		
1950		10,750,756,245	79	5,106,147,047	06	11,644,609,198	73	131,524,953	25		
								13,740,508,268	53	2,095,899,069	80

*From 1867 to 1906 the fiscal year ended June 30, and from 1907 on, ended March 31.

Appendix No. 7

Interest on Public Debt

To whom paid	Description	Time for which interest was paid	Date to which interest was paid	Rate of interest	Amount of principal		Interest paid		Total
					\$	cts.	\$	cts.	
FUNDED DEBT									
PAYABLE IN CANADA									
The Provincial Treasurer:									
Manitoba	Debenture Stock—School Lands	1 year	Jan. 1, 1950	4	5,919,802 65		236,794 50		
Saskatchewan	Debenture Stock—School Lands	1 year	Jan. 1, 1950	4	17,809,039 00		712,361 56		
Alberta	Debenture Stock—School Lands	1 year	Jan. 1, 1950	4	9,564,569 20		332,582 76		
Sundry Persons	Conversion Loan, 1931-50	1 year	Nov. 1, 1949	4 1/2	289,693,300 00		1,331,733 82		
Sundry Persons	Loan of 1935-38, June 1	1 year	Dec. 1, 1949	3	40,000,000 00		13,036,195 50		
Sundry Persons	Loan of 1932-35, Nov. 15	1 year	Dec. 1, 1949	3	55,000,000 00		1,200,000 00		
Sundry Persons	Loan of 1936-39, Jan. 1	1 year	Dec. 1, 1949	3 1/2	54,703,000 00		1,650,000 00		
Sundry Persons	Loan of 1936-39, Perpetual	1 year	Dec. 15, 1950	3 1/2	55,000,000 00		1,777,846 83		
Sundry Banks	Loan of 1938-39, 58	1 year	Dec. 1, 1949	3	88,200,000 00		1,650,000 00		
Sundry Banks	Loan of 1942-50	1 year	Nov. 1, 1949	3 1/2	400,000,000 00		7,090,000 00		
Sundry Banks	Loan of 1948-50	1 year	Nov. 1, 1949	3 1/2	395,000,000 00		4,875,000 00		
Sundry Persons	Loan of 1948-51	1 year	Nov. 1, 1949	3 1/2	500,000,000 00		8,730,000 00		
Sundry Persons	First War Loan, 1940	1 year	Nov. 1, 1950	2 1/2	130,741,850 00		4,874,856 69		
Sundry Persons	Second War Loan, 1940	6 months	Feb. 1, 1949	2 1/2	234,945,700 00		8,774,185 50		
Sundry Persons	Victory Loan, 1941-51	1 year	Dec. 15, 1949	3	643,534,250 00		19,306,027 50		
Sundry Persons	Second Victory Loan, 1942-54	1 year	Mar. 1, 1950	3	669,638,900 00		20,089,757 00		
Sundry Persons	Third Victory Loan, 1943-57	1 year	Nov. 1, 1949	3	847,136,020 00		25,414,081 50		
Sundry Persons	Fourth Victory Loan, 1943-57	1 year	Nov. 1, 1949	3	1,111,291,650 00		33,337,849 50		
Sundry Persons	Fifth Victory Loan, 1944-59	1 year	Jan. 1, 1950	3	1,197,324,750 00		35,919,742 50		
Sundry Persons	Sixth Victory Loan, 1944-60	1 year	Dec. 1, 1949	3	1,165,360,350 00		34,959,010 50		
Sundry Persons	Seventh Victory Loan, 1944-62	1 year	Feb. 1, 1950	3	1,315,620,200 00		39,469,176 00		
Sundry Persons	Eighth Victory Loan, 1945-49	1 year	Nov. 1, 1949	1 1/2	2,267,800,000 00		4,686,500 00		
Sundry Persons	Ninth Victory Loan, 1945-53	1 year	April 1, 1950	3	2,295,819,350 00		38,874,580 50		
Sundry Persons	Tenth Victory Loan, 1945-50	1 year	Nov. 1, 1949	1 1/2	335,690,000 00		5,874,575 00		
Sundry Persons	Eleventh Victory Loan, 1945-66	1 year	Mar. 1, 1950	3	1,691,736,700 00		50,753,901 00		
Sundry Persons	Canada Savings Bonds, 1946-56	Various	Various	2 1/2 to 3 1/2			56,628,476 00		
Sundry Persons	Canada Savings Bonds, 1947-57	Various	Various	2 1/2 to 3 1/2			8,730,190 71		
Sundry Persons	Canada Savings Bonds, 1948-58	Various	Various	2 1/2 to 3 1/2			4,954,240 99		
Sundry Persons	Canada Savings Bonds, 1949-59	Various	Various	2 1/2 to 3 1/2			6,171,311 63		
Bank of Canada	Six Months Treasury Notes	6 months	May 1, 1949		200,000,000 00		83,176 86		
Bank of Canada	Six Months Treasury Notes	6 months	Sept. 1, 1949		300,000,000 00		625,000 00		
Bank of Canada	Six Months Treasury Notes	6 months	Nov. 1, 1949		250,000,000 00		2,062,500 00		
Bank of Canada	Six Months Treasury Notes	6 months	Mar. 1, 1950		550,000,000 00		2,062,500 00		
Sundry Banks	Deposit Certificates	182 days	Sept. 2, 1949		100,000,000 00		873,872 69		
Sundry Persons	War Savings Certificates	Various	Various	2			3,659,990 31		
Sundry Persons	Refundable Income Tax	Various	Various				—990 01		

391,822,290 43

Appendix No. 7—*Concluded*

Interest on Public Debt

To whom paid	Description	Time for which interest was paid	Date to which interest was paid	Rate of interest	Amount of principal	—	Interest paid	Total
				p.c.	\$	\$	\$	\$
					cfs.	cfs.	cfs.	cfs.
Sundry Persons...	Treasury Bills	91 days	July 8, 1949					
Sundry Persons...	Treasury Bills	91 days	July 22, 1949	.489	75,000,000 00		91,385 00	
Sundry Persons...	Treasury Bills	91 days	July 5, 1949	.500	75,000,000 00		93,350 50	
Sundry Persons...	Treasury Bills	91 days	Aug. 5, 1949	.500	75,000,000 00		93,438 00	
Sundry Persons...	Treasury Bills	91 days	Aug. 26, 1949	.503	75,000,000 00		93,890 00	
Sundry Persons...	Treasury Bills	91 days	Sept. 9, 1949	.506	75,000,000 00		94,454 50	
Sundry Persons...	Treasury Bills	91 days	Sept. 23, 1949	.510	75,000,000 00		95,265 00	
Sundry Persons...	Treasury Bills	91 days	Oct. 7, 1949	.511	75,000,000 00		95,507 00	
Sundry Persons...	Treasury Bills	91 days	Oct. 21, 1949	.511	75,000,000 00		95,513 00	
Sundry Persons...	Treasury Bills	91 days	Nov. 4, 1949	.512	75,000,000 00		95,559 75	
Sundry Persons...	Treasury Bills	91 days	Nov. 25, 1949	.512	75,000,000 00		95,528 25	
Sundry Persons...	Treasury Bills	91 days	Dec. 9, 1949	.511	75,000,000 00		95,417 00	
Sundry Persons...	Treasury Bills	91 days	Dec. 23, 1949	.512	75,000,000 00		95,557 50	
Sundry Persons...	Treasury Bills	91 days	Jan. 6, 1950	.512	75,000,000 00		95,608 25	
Sundry Persons...	Treasury Bills	91 days	Jan. 20, 1950	.512	75,000,000 00		95,617 00	
Sundry Persons...	Treasury Bills	91 days	Feb. 3, 1950	.512	75,000,000 00		95,680 75	
Sundry Persons...	Treasury Bills	91 days	Feb. 24, 1950	.512	75,000,000 00		95,529 00	
Sundry Persons...	Treasury Bills	91 days	Mar. 10, 1950	.511	75,000,000 00		95,430 50	
Sundry Persons...	Treasury Bills	91 days	Mar. 24, 1950	.512	75,000,000 00		95,581 50	
Sundry Persons...	Treasury Bills	90 days	April 6, 1950	.513	75,000,000 00		94,707 00	
Sundry Persons...	Treasury Bills	91 days	April 21, 1950	.512	75,000,000 00		95,705 50	
Sundry Persons...	Treasury Bills	91 days	May 5, 1950	.512	75,000,000 00		95,603 25	
Sundry Persons...	Treasury Bills	91 days	May 26, 1950	.513	75,000,000 00		95,709 75	
Sundry Persons...	Treasury Bills	91 days	June 9, 1950	.513	75,000,000 00		95,775 75	
Sundry Persons...	Treasury Bills	91 days	June 23, 1950	.512	75,000,000 00		95,604 00	2,281,507 75
PAYABLE IN LONDON								
Sundry Persons	Loan of 1950-55...	1 year	Nov. 1, 1949	3½	* 2,930,121 84		106,915 24	
Sundry Persons	Loan of 1953-58...	1 year	Mar. 1, 1950	3½	* 1,967,941 43		90,857 56	
Sundry Persons	Loan of 1958-63...	1 year	Jan. 1, 1950	3½	* 2,176,108 85		81,633 93	
Sundry Persons	Loan of 1943-63...	1 year	Jan. 1, 1950	3	* 54,812,960 85		1,897,834 39	2,180,241 12
PAYABLE IN NEW YORK								
Sundry Persons	Loan of 1930-60...	1 year	April 1, 1950	4	110,000,000 00		4,400,000 00	
Sundry Persons	Loan of 1936-61...	1 year	Jan. 15, 1950	3½	52,800,000 00		1,638,000 00	
Sundry Persons	Loan of 1948-63...	1 year	Feb. 1, 1950	3	165,000,000 00		4,725,000 00	
Sundry Persons	Loan of 1949-74...	6 months	Mar. 1, 1950	2½	110,000,000 00		1,512,500 00	12,275,500 00
OTHER LIABILITIES								
Sundry Persons	Dominion Stock, Issue B...	1 year	Nov. 1, 1949	3½	* 3,700,00		129 50	
Sundry Persons	Compensation to Seigneurs	1 year	Jan. 1, 1950	6	11,827 40		585 88	715 38

DEPOSIT AND TRUST ACCOUNTS		Apr. 1, 1950	21	* 9,015,140 74		222,399 71
Army Benevolent Fund.....	1 year	Apr. 1, 1950	3			
Sundry Banks.....	Bank Circulation Redemption Fund.....	Jan. 31, 1950	3			41,886 45
Replacement Fund.....	Burrard Dry Dock Pontoons.....	Apr. 1, 1950	2			2,521 93
Sundry Persons.....	Cannock Securities.....	Apr. 1, 1950	2	* 87,751 17		145,463 37
Sundry Persons.....	Deferred Pay Advances.....	Apr. 1, 1950	3	* 8,008,695 33		1,460 08
Indian Bands.....	Indian Trust Funds.....	Apr. 1, 1950	6	1,008,350 90	64,101 05	
Indian Bands.....	Indian Trust Funds.....	Apr. 1, 1950	5	17,376,548 06	808,827 39	
King George V—	King George V Silver Jubilee Cancer Fund for Canada.....	Apr. 1, 1950	3			932,928 44
Cancer Fund.....	Land Assurance Fund.....	Apr. 1, 1950	3	* 36,000 00		1,080 00
Land Assurance Fund.....	National Harbours Board—	Apr. 1, 1950	3	* 24,698 16		705 79
National Harbours Board.....	Special Account No. 2.....	Jan. 1, 1950	2	* 547,083 00		9,241 26
National Harbours Board.....	Special Account No. 3.....	Jan. 1, 1950	2	* 771,281 88		12,898 52
Sundry Persons.....	Post Office Savings Bank.....	Apr. 1, 1950	2	* 38,754,633 80		729,006 54
Sundry Persons.....	R.C.M.P. Benefit Fund.....	Apr. 1, 1950	2	* 43,907 58		962 72
Executive Council.....	Strathcona Trust Fund.....	Nov. 14, 1949	4	500,000 00		20,000 00
Provincial Treasurer:	Trust Fund Proportion of Common School Fund.....	Jun. 1, 1950	5		71,229 86	
Ontario.....	Trust Fund Proportion of Common School Fund.....	Jan. 1, 1950	5		62,658 68	
Quebec.....	Financial Surplus—Province of Newfoundland.....	Apr. 1, 1950	23	15,000,000 00		133,888 54
Province of Newfoundland.....	INSURANCE AND GUARANTY ACCOUNTS					157,500 00
Annuities Fund.....	Government Annuities.....	Apr. 1, 1950	4	* 533,446,034 00	19,931,550 47	
Annuities Fund.....	Government Annuities.....	Apr. 1, 1950	3	* 29,736,077 00	572,594 43	
C.S. Insurance Fund.....	Civil Service Insurance Fund.....	Apr. 1, 1950	6	* 25,796,403 46		20,504,144 90
Returned Soldiers Insurance Fund.....	Returned Soldiers Insurance Fund.....	Apr. 1, 1950	4	* 25,289,392 35		1,347,718 70
Veterans Insurance Account.....	Veterans Insurance Account.....	Apr. 1, 1950	23	* 5,996,888 05		983,081 88
Government Officers Guarantee Fund.....	Government Officers Guarantee Fund.....	Apr. 1, 1950	23	* 615,864 46		168,586 15
PENSION AND RETIREMENT FUNDS						14,644 88
Superannuation Account.....	Superannuation Account.....	Apr. 1, 1950	4	* 103,500,225 81		3,748,981 20
Sundry Persons.....	Retirement Fund.....	Jun. 1, 1950	4	* 21,156,388 65		699,161 68
National Harbours Board Pension Fund.....	National Harbours Board Pension Fund.....	Jan. 1, 1950	4	* 3,387,156 03		114,939 52
Permanent Services Pension R.C.M.P. Pensions Account.....	Permanent Services Pension R.C.M.P. Pensions Account.....	Apr. 1, 1950	4	* 45,342,956 92		1,219,701 63
R.C.M.P. Dependents Pension Fund.....	R.C.M.P. Dependents Pension Fund.....	Apr. 1, 1950	4	* 22,424 71		200 81
Pilots Pension Funds:	Pilots Pension Funds—	Apr. 1, 1950	4	* 1,040,095 22		35,658 61
British Columbia.....	British Columbia.....	Apr. 1, 1950	3			2,708 02
Montreal.....	Montreal.....	Apr. 1, 1950	3	* 134,805 74		3,646 22
Saint John.....	Saint John.....	Apr. 1, 1950	3	* 33,317 97		661 39
Sydney.....	Sydney.....	Apr. 1, 1950	3	* 22,250 80		550 90
						7,366 53
						5,826,009 98
						439,816,334 54

2,411,943 37

23,018,126 51

(e) Bonds are payable on demand at par and accrued interest.

* Balance March 31, 1950.

Appendix No. 8

Amortization of Bond Discount and Commission Account

Issues			Amount to be Amortized						Amount amortized in fiscal year 1949-50		Amount amortized March 31, 1950		Balance to be amortized over life of issue			
Issue Date	Maturity Date	Interest Rate	Amount Issued		Discount and Premium		Commission		Total		\$	cts.	\$	cts.	\$	cts.
			\$	cts.	\$	cts.	\$	cts.	\$	cts.						
Oct. 1, 1930.....	Oct. 1, 1960.....	4	100,000,000 00		4,750,000 00		1,004,000 00		6,354,000 00	211,800 00		4,130,100 00		2,223,900 00		
May 1, 1931.....	Nov. 1, 1959.....	4 1/2	289,693,300 00				1,390,404 00		1,390,404 00	516,319 68		1,390,404 00		232,500 00		
June 1, 1931.....	June 1, 1935.....	3	40,000,000 00		601,837 50		298,162 50		900,000 00	687,500 00		687,500 00		309,354 38		
Nov. 1, 1935.....	June 1, 1935.....	3	55,000,000 00		1,887,200 00		960,000 00		2,947,200 00	117,888 00		1,674,092 00		1,272,208 00		
June 15, 1935.....	Jan. 1, 1935.....	3 1/2	48,000,000 00		940,758 52		410,197 50		1,350,956 02	45,031 80		1,232,140 00		728,015 29		
June 1, 1936.....	June 1, 1936.....	3 1/2	54,703,000 00		1,925,000 00		411,000 00		2,336,000 00	77,800 66		1,694,144 66		1,281,555 65		
Sept. 15, 1936.....	Sept. 15, 1936.....	3	55,000,000 00				369,000 00		966,600 00	48,330 00		304,695 00		394,665 00		
June 1, 1938.....	June 1, 1958.....	3	40,200,000 00		597,600 00		291,930 00		893,941 27	103,536 67		511,547 00		333,387 11		
May 1, 1939.....	June 1, 1952.....	3 1/2	39,000,000 00		602,011 27		1,874,377 63		2,709,477 63	1,907,087 95		2,924,587 41		184,890 22		
Feb. 1, 1940.....	Feb. 1, 1952.....	3	250,000,000 00		835,000 00		2,414,400 75		6,528,586 25	1,329,588 74		6,528,586 25		1,597,808 46		
Oct. 1, 1940.....	Oct. 1, 1952.....	3	324,945,700 00		4,124,185 50		5,675,012 83		13,223,987 33	1,018,317 14		11,696,588 92		3,985,408 33		
June 15, 1941.....	June 15, 1951.....	3	643,534,250 00		7,548,974 50		5,479,138 63		12,219,805 71	8,231,396 88		8,231,396 88		6,907,955 30		
Nov. 1, 1941.....	Mar. 1, 1954.....	3	669,658,900 00		6,740,667 06		6,219,504 80		14,690,955 30	1,049,400 00		7,783,000 00		3,984,466 77		
Nov. 1, 1942.....	Nov. 1, 1956.....	3	847,136,050 00		8,471,360 50		7,875,109 77		7,875,109 77	502,500 00		3,890,700 00		4,093,859 80		
May 1, 1943.....	May 1, 1957.....	3	1,111,261,650 00				6,918,085 45		7,104,459 83	408,400 00		3,005,600 00		4,071,672 52		
Nov. 1, 1943.....	May 1, 1959.....	3	1,197,324,750 00				7,390,372 52		7,390,372 52	450,500 00		2,510,000 00		5,906,204 01		
May 1, 1944.....	Jan. 1, 1960.....	3	1,165,300,350 00				8,036,604 01		8,036,604 01	465,300 00		2,540,000 00		6,156,003 02		
Nov. 1, 1944.....	Feb. 1, 1962.....	3	1,315,639,200 00		146,170 22		7,880,432 76		9,036,604 01	134,881 72		1,040,381 72		8,377,794 94		
May 1, 1945.....	Nov. 1, 1949.....	1 1/2	267,800,000 00				8,398,003 02		8,398,003 02	456,000 00		2,242,000 00		4,445,000 00		
May 1, 1945.....	Oct. 1, 1963.....	3	1,295,819,350 00				10,162,815 77		10,162,815 77	487,800 00		2,554,940 00		2,271,994 87		
Nov. 1, 1945.....	Nov. 1, 1950.....	3	1,335,600,000 00				8,451,034 87		3,000,000 00	702,900 00		1,013,600 00		1,191,928 10		
Nov. 1, 1946.....	Sept. 1, 1956.....	3	1,691,796,700 00		(a)—3,000,000 00		10,162,815 77		3,000,000 00	1,179,700 00		2,554,940 00		1,332,333 33		
Nov. 1, 1946.....	Nov. 1, 1950.....	3	400,000,000 00				3,451,034 87		3,451,034 87	157,200 00		1,013,600 00		1,302,875 75		
Nov. 1, 1946.....	Nov. 1, 1956.....	2	353,283,350 00				1,571,428 10		1,571,428 10	446,875 00		975,000 00		732,500 00		
Nov. 1, 1947.....	Nov. 1, 1957.....	2	325,000,000 00				150,000 00		150,000 00	10,000 00		16,666 67		1,421,000 00		
Mar. 1, 1948.....	Mar. 1, 1950.....	3	260,401,150 00				1,517,875 75		1,517,875 75	134,000 00		215,000 00		1,677,958 32		
Aug. 1, 1948.....	Aug. 1, 1953.....	3	200,000,000 00						1,650,000 00	229,000 00		229,000 00		2,211,800 00		
Nov. 1, 1948.....	Nov. 1, 1974.....	2 1/2	100,000,000 00		750,000 00				1,750,000 00	77,500 00		77,500 00		62,561,974 47		
Sept. 1, 1949.....	Sept. 1, 1974.....	2 1/2	300,000,000 00		1,680,000 00		(c)1,755,458 32		1,755,458 32	77,500 00		77,500 00				
Nov. 1, 1949.....	Nov. 1, 1959.....	2							2,275,000 00	63,200 00		63,200 00				
Nov. 1, 1949.....	Nov. 1, 1959.....	2 1/2	325,000,000 00		2,275,000 00					9,734,200 71		65,350,793 71				
Mar. 1, 1950.....	Mar. 1, 1953.....	1 1/2			40,844,639 45		87,068,128 73		127,912,768 18							

(a) Issued at 100.75%.

(b) Issued at 100.30%.

(c) Preliminary figure.

Appendix No. 9

Cost of Loan Flotations

	\$	cts.	\$	cts.	\$	cts.
Canada Savings Bonds, Series 2, dated November 1, 1947—						
Advertising and publicity—						
Newspapers and magazines (refund).....	—	37 50				
Radio production.....		11 95				
Literature and miscellaneous (refund).....		—7 50				
Engraving and furnishing bonds.....			—	33 05		
				3,950 00		3,916 95
Canada Savings Bonds, Series 3, dated November 1, 1948—						
Administration—						
Postage and express.....		96 45				
Telephones and telegrams.....		2 71				
Stationery and printing.....		219 45				
Advertising and publicity—				318 61		
Newspapers and magazines.....				146 81		
Engraving and furnishing bonds.....				47,412 86		47,878 28
Canada Savings Bonds, Series 4, dated November 1, 1949—						
Administration—						
Travelling expenses.....	24,302	73				
Postage and express.....		1,445 61				
Telephones and telegrams.....		5,186 92				
Stationery and printing.....		26,331 71				
Organization expenses.....		2,686 28				
Advertising and publicity—				60,013 25		
Newspapers and magazines.....	202,654	51				
Radio.....		91,590 82				
Motion picture newsclips.....		2,776 97				
Display and outdoor advertising.....		53,120 15				
Sales promotion by direct mail.....		26,913 95				
Literature and miscellaneous.....		31,777 40				
Distribution of publicity material.....		4,288 95				
Engraving and furnishing bonds.....				413,122 75		
				188,673 05		661,809 05
Canada Savings Bonds, Series 5—						
Advance advertising and publicity—						
Publications.....						31 50
1½% Loan, 1949-52—						
Printing of bonds.....						1,598 40
1½% Loan, 1950-53—						
Printing of bonds.....						1,598 40
Treasury Bills—						
Printing tenders and bills.....						472 75
2½% New York Loan 1949-74—						
Services of signagraph.....				1,645 91		
Registration fee.....				10,025 00		
Listing fee.....				13,200 00		
Sundry printing.....				1,093 87		
Postage, registration and insurance on shipments of bonds.....				7,530 47		
Exchange fees.....				10,038 16		
Engraving and printing of bonds.....				49,118 36		
Express and transportation charges on shipments of bonds.....				1,453 29		
Travelling expenses.....				363 61		
Telegraph and telephone charges.....				31 07		
						94,499 74
						811,805 07

Appendix No. 10

Servicing of Public Debt

To whom paid	Service	\$	cts.	\$	cts.	\$	cts.
	EXPENSES OF REDEMPTION AND TRANSFER OF BONDS—CONSOLIDATED REVENUE AND AUDIT ACT, 1931.						
MacLaren Advertising Co. Ltd.	Advertising call notices of redemption—			16,517	76		
King's Printer	Sundry called bond issues.			45	30		
"	3½% First War Loan, 1940						
"	Printing display cards and bank tellers' reminder cards for domestic called bond issues.			1,627	42		
National Film Board	Photographic prints of the drawing by lot of the third call letter, 3½% First War Loan, 1940.			46	30		
Bank of Montreal, New York	Transfer fee on sundry bonds.				33		
"	Commission paid for redemption of bonds—						
"	New York issues.			53	10		
"	Premium paid on called bonds, sundry issues			856	00		
Bank of Montreal, London, England	Stamp duty on transfers of stock.			3,488	88		
"	Commission paid for exchange of deferred securities (Newfoundland issues) into 3% stock 1943/63.				50		
Bank of England	Commission and brokerage on stock purchased for sinking funds.			1,326	42		
"	Commission and brokerage on stock purchased with Account "N" funds.			2,984	06		
						26,946	07
	CHARGED TO APPROPRIATIONS						
Sundry Banks, Canada	Commission for cashing coupons.	248,958	60				
Bank of Montreal, New York	Commission for cashing coupons and for paying registered interest.	5,704	77				
				254,663	37		
Bank of Montreal Trust Co., New York	Fees for acting as Registrar of Canada bond issues in New York.			381	00		
Bank of Montreal, London, England	Postage and stamp tax on interest cheques.			51	27		
"	Advertising interest payments.			366	94		
"	For services as fiscal agents, year ended December 31, 1949.			1,223	56		
Bank of England	For management of 3% Newfoundland Guaranteed Stock, 1943/63, nine months to December 31, 1949.			10,340	49		
"	Stamp tax on interest cheques and stock certificate transfers.			220	04		
Sundry Bank Note Companies	Cost of replenishing reserve stocks of bonds depleted through transfers and exchanges.			183,573	00	450,819	67
						477,765	74

1949-50
PUBLIC ACCOUNTS

PART II
A

DEPARTMENT OF AGRICULTURE

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF AGRICULTURE

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DEPARTMENT OF AGRICULTURE

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:

Expenditures—

Ordinary	25,296,133 24	
Special	27,538,940 99	
Demobilization and Reconversion	22,211,493 08	
		75,046,567 31

Revenues—

Ordinary	1,348,025 64	
Special Receipts	130,202*94	
		1,478,228 58

Net Charge		\$73,568,338 73
------------------	--	-----------------

Transactions as reflected in the Open Accounts of Canada

	March 31, 1949	1949-50 Transactions (Net)	March 31, 1950
ASSETS			
[1] Cash and other Current Assets			
(c) Working Capital Advances—			
(i) Departmental—Agriculture	\$ 7,262,306 53	\$ 13,491,264 10	\$ 20,753,570 63
LIABILITIES			
[9] Floating Debt—			
(d) Outstanding Cheques and Warrants	415,220 31	44,566 59	459,786 90
[10] Deposit and Trust Accounts—			
(c) Miscellaneous	52,531 34	11,202 61	41,328 73
[11] Insurance, Pension and Guaranty Accounts—			
(c) Pension and Retirement Funds	7,947 43	146,280 07	154,227 50
[12] Deferred Credits	23,096 28	12,038 88	11,057 40
[13] Sundry Suspense Accounts	16,921 13	1,596 17	15,324 96
	\$ 515,716 49	\$ 166,009 00	\$ 681,725 49

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada in Part I of this Report. Details of Open Accounts will be found on page A—45 of this section.

PUBLIC ACCOUNTS, 1949-50: PART II

REVENUES

Comparative Summary

	1949-50	1948-49
Ordinary Revenue—		
A Privileges, Licences and Permits	314,572 53	299,477 25
B Proceeds from Sales	531,259 11	517,330 87
C Services and Service Fees	475,284 34	484,594 74
D Refunds of Expenditure	12,872 40	9,109 99
E Miscellaneous	14,037 26	12,964 82
Total Ordinary	1,348,025 64	1,323,477 67
Special Receipts—		
F Refunds of Previous Years' Special Expenditures	102,615 94	11,322 09
G War and Demobilization Receipts	27,587 00	1,008,038 20
Grand Total	\$1,478,228 58	\$2,342,837 96

Summary of Revenue by Services

Service	1949-50	1948-49
Administration	5,763 90	5,238 88
Science	14,551 08	10,070 99
Experimental Farms	490,645 21	473,010 39
Production	267,055 15	318,387 40
Marketing	286,444 38	247,686 38
Special	413,768 86	1,288,443 92
Grand Total	\$1,478,228 58	\$2,342,837 96

Details

Ordinary Revenue—

A Privileges, Licences and Permits: Registration and licence fees, \$68,048.67; rentals from employees and others occupying dwellings on government properties, \$63,011.89; rentals of irrigated lands, \$2,657.46; community pasture fees, \$179,121.81; royalties, \$567; sundry, \$1,165.70	314,572 53
B Proceeds from Sales: Experimental Farms live stock and produce, \$429,146.60; live stock originally purchased under policies administered by the Production Service, \$47,858.25; live stock and produce under the Prairie Farm Rehabilitation Act, \$23,456.85; other live stock and produce, \$14,089.40; irrigated lands, \$12,084.77; sundry, \$4,623.24	531,259 11
C Services and Service Fees: Race track supervision—difference between receipts and expenses, \$5,744.93; inspection fees, \$387,379.03; record of performance fees, \$21,889.84; fumigation fees, \$3,335.58; grain cleaning, \$2,490.56; breeding fees, \$26,593.50; inoculation fees, \$6,339.72; water charges, \$12,617.36; sundry, \$8,893.82	475,284 34
D Refunds of Previous Years' Expenditures	12,872 40
E Miscellaneous: Fines and forfeitures, \$2,410.25; transportation allowances received from the provinces under agreement in respect of bovine tuberculosis tests, \$9,532.50; sundry, \$2,091.51	14,037 26
Total Ordinary	1,348,025 64

Special Receipts—

F Refunds of Previous Years' Special Expenditures: Proceeds from sale to British Ministry of Food of raspberries purchased as assistance to British Columbia producers (see Vote 574, 1948-49) \$100,000; sundry, \$2,615.91	102,615 94
G War and Demobilization Receipts: Freight assistance on western feed grains, \$19,133.04; subsidy on milk for butter, etc., \$3,390.14; sundry, \$5,063.82	27,587 00
Grand Total	\$1,478,228 58

Certified correct.

J. G. TAGGART,
Deputy Minister of Agriculture.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
ADMINISTRATION SERVICE					
A-7	Stat.	Minister of Agriculture—Salary and Motor Car Allowance.....	12,000 00	12,000 00	12,000 00
A-7	1	Departmental Administration.....	334,537 94	322,550 14	252,890 27
A-8	746	2 Publicity and Extension Division.....	254,760 00	235,133 61	194,828 56
A-8	565				
A-8	3	Advisory Committee on Agricultural Services..	5,000 00	1,603 63	2,328 53
A-8	4	Contributions to Commonwealth Bureaux.....	86,139 00	65,582 64	71,334 13
			692,456 94	636,870 02	533,381 49
SCIENCE SERVICE					
A-8	5	Science Service Administration.....	845,070 00	618,738 55	262,861 82
A-9	747	6 Animal and Poultry Pathology.....	388,515 00	376,830 72	296,032 89
A-9	748				
A-10	7	Bacteriology and Dairy Research.....	125,335 00	110,926 86	88,859 04
A-10	8	Botany and Plant Pathology.....	1,172,500 00	1,121,902 64	914,590 97
A-11	749	9 Agricultural Chemistry.....	405,441 70	401,693 25	342,298 40
A-11	750				
A-11	751	Agricultural Entomology, including a payment of \$3,500 to the Commonwealth Biological Control Laboratory, Belleville, Ontario for special services.....	1,457,926 00	1,385,520 79	1,046,173 65
A-12	11	Forest Entomology.....	1,579,060 00	1,426,426 58	818,772 75
A-13	752	12 Plant Protection.....	648,645 00	618,657 42	588,204 21
A-13	666				
			6,623,492 70	6,060,696 81	4,857,793 73
EXPERIMENTAL FARMS SERVICE					
A-14	13	Experimental Farms Service Administration...	122,608 23	119,722 30	105,882 07
A-14	14	Central Experimental Farm.....	1,389,460 00	1,368,127 78	1,390,190 33
A-15	753	15 Branch Farms and Stations and Illustration Stations.....	4,398,273 00	4,322,466 56	3,590,331 48
A-15	754				
	566		5,910,341 23	5,810,316 64	5,086,403 88
PRODUCTION SERVICE					
A-20	16	Production Service Administration.....	53,811 37	53,366 40	51,786 99
A-20	17	Health of Animals—			
A-20	567	Administration of Animal Contagious Diseases Act, and Meat and Canned Foods Act....	3,285,423 06	3,255,697 10	2,709,401 31
A-21	18	Compensation for Animals Slaughtered....	2,267,500 00	2,267,473 54	1,087,084 19
A-21	568	To provide for payment of compensation to owners of animals affected with diseases coming under the operation of the Animal Contagious Diseases Act, which have died or have been slaughtered under circumstances unprovided for under the above Act and Regulations thereunder, in the amounts detailed in the Estimates.....	1,815 00	1,815 00	694 00
A-22	755				
A-22	756	To provide for payment of compensation for turkeys that died while under quarantine for suspected Avian Pneumoencephalitis (Newcastle Disease).....	9,248 00	9,247 97	
A-22	19	Live Stock and Poultry.....	1,281,343 00	1,274,202 45	1,198,976 54
A-23	757	20 Plant Products — Seeds, Feeds, Fertilizers, Insecticides and Fungicides Control, including grant of \$40,000 to Canadian Seed Growers' Association.....	1,166,052 00	1,091,677 48	1,055,749 82
A-24	21				
A-24	21	Grants to Fairs and Exhibitions, under such terms and conditions as may be approved by the Governor in Council and subject to allocation by the Treasury Board.....	475,900 00	396,973 43	356,876 92
A-27	22	Grants to Agricultural Organizations, as detailed in the Estimates.....	43,500 00	43,500 00	43,500 00
			8,584,592 43	8,393,953 37	6,504,069 77

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
MARKETING SERVICE					
A-27	23	Marketing Service Administration.....	150,090 00	139,874 21	129,508 43
A-27	24	Agricultural Economies.....	390,120 00	358,200 62	326,045 31
A-28	25)	Dairy Products.....	619,077 00	607,842 65	550,013 45
	758/				
A-28	26)	Subsidies for Cold Storage Warehouses under			
	759/	the Cold Storage Act, and Grants, in the			
	569/	amounts detailed in the Estimates.....	1,439,237 00	693,390 67	591,886 87
A-31	27	Fruit, Vegetables and Maple Products, and			
		Honey, including Grant of \$5,000 to Canadian			
		Horticultural Council.....	928,660 00	927,954 80	833,175 80
A-32	28	Live Stock and Live Stock Products.....	1,113,750 00	1,093,118 33	998,990 08
A-32	29)	Marketing of Agricultural Products, including			
	760/	temporary appointments that may be required			
		to be made notwithstanding anything con-			
		tained in the Civil Service Act, the amount			
		available for such appointments not to exceed			
		\$6,000.....	100,000 00	57,811 29	22,309 18
A-32	Stat.	Agricultural Products Co-operative Marketing			
		Act.....	509,173 83	509,173 83	437,903 57
			5,250,107 83	4,387,366 40	3,889,832 69
GENERAL					
A-32	Stat.	Gratuities to families of deceased employees...	6,930 00	6,930 00	4,614 00
		Total Ordinary.....	27,066,901 13	25,296,133 24	20,376,095 56
SPECIAL					
A-33	30	Prairie Farm Rehabilitation Act and Water			
		Storage.....	3,000,000 00	2,998,273 75	2,983,296 27
A-35	31	Major Irrigation and Water Conservation Pro-			
		jects in the Prairie Provinces.....	7,500,000 00	4,498,606 98	1,445,284 34
A-37	32	Prairie Farm Assistance Act Administration...	500,000 00	436,939 52	402,419 35
A-37	Stat.	Prairie Farm Assistance Act.....	13,138,313 01	13,138,313 01	8,640,139 57
A-38	33	To provide for assistance to encourage the			
		improvement of cheese and cheese factories...	1,700,000 00	1,123,051 60	921,999 56
A-38	34	To provide assistance for the replacement of			
		maple production equipment.....	500,000 00	471,750 55	360,378 05
A-39	35	To provide for Administrative Expenses, Agri-			
		cultural Prices Support Act, 1944.....	60,000 00	35,947 16	28,688 05
A-39	762	Amount required to recoup the Agricultural			
		Prices Support Account to cover the net			
		operating loss of the Agricultural Prices			
		Support Board during the fiscal year 1948-49...	3,473,295 00	3,473,294 99	1,061,353 30
A-39	36)	To reclaim and to prevent the flooding of			
	761/	valuable Agricultural lands in the valley of the			
		Lillooet River, near Pemberton, B.C.....	370,000 00	362,821 00	194,740 21
A-40	37	Land Reclamation and Development in British			
		Columbia under such terms and conditions			
		as may be approved by the Governor in			
		Council.....	917,500 00	516,784 57	109,239 25
A-40	38	Land Protection and Reclamation; Clearing and			
		Settlement of New Lands under such terms			
		and conditions as may be approved by the			
		Governor in Council.....	200,000 00	101,098 50	
A-40	39	Emergency Protection and Reclamation of			
		Maritime Dykelands under such terms and			
		conditions as may be approved by the			
		Governor in Council.....	50,000 00	10,607 84	53,229 22
A-41	40	Maritime Marshland Rehabilitation Act, and			
		necessary surveys in connection therewith...	400,000 00	356,797 10	
A-41	41	For assistance in construction of potato ware-			
		houses under regulations to be approved by			
		the Governor in Council.....	100,000 00	12,654 42	

DEPARTMENT OF AGRICULTURE

A-7

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
SPECIAL—Concluded					
A-41	42 } 570 }	Agricultural Products Act—To provide for losses incurred in respect of the purchase, sale and export of agricultural products under the Agricultural Products Act, including authority for the Minister of Finance, at the request of the Minister of Agriculture, from time to time, to pay amounts in the aggregate not exceeding \$40,000,000 out of any unappropriated money in the Consolidated Revenue Fund as recoverable advances.....			
			450,000 00		
A-42	763	To provide for a Grant to the Federated Women's Institutes of Canada.....	2,000 00	2,000 00	
		<i>Expenditures: from Appropriations not required for 1949-50.</i>			2,017,895 79
		Total Special.....	32,361,108 01	27,538,940 99	18,218,662 96
DEMOBILIZATION AND RECONVERSION					
A-42	43 } 667 } 764 }	Freight Assistance on Western Feed Grains, including outstanding claims under the Feed Grain Payment Policy.....			
			17,000,000 00	16,764,010 66	18,153,585 44
A-43	44 } 668 }	Agricultural Lime Assistance.....			
			435,000 00	433,959 12	407,950 69
A-43	45	Dairy Products Board.....	22,022 00	18,358 84	14,531 14
A-44	46	Meat Board, including Quality Premiums on A and B1 Grade Hog Carcasses.....	5,877,133 00	4,982,437 56	4,585,365 52
A-44	47	Special Products Board.....	24,000 00	11,705 56	16,339 82
A-44		Transfer from Vote 100, Miscellaneous and Unforeseen Expenses (Department of Finance). ..	1,021 34	1,021 34	
		Total Demobilization and Recon- version.....	23,359,176 34	22,211,493 08	23,177,772 61
		Grand Total.....	\$82,787,185 48	\$75,046,567 31	\$61,772,531 13

ADMINISTRATION SERVICE

Salary of Minister, Rt. Hon. J. G. Gardiner, Salaries Act, c. 24, 1944.....	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	2,000 00

Rt. Hon. J. G. Gardiner received travelling expenses of \$4,227.20, which were charged to Vote 1.

Votes 1 and 746 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries and Wages	213,300 00	213,300 00	213,300 00
Allotted from Vote 89, Salaries, etc.	27,877 94	27,877 94	27,877 94
Allowances		150 00	150 00
Freight, Express and Cartage	5,000 00	4,250 00	4,167 43
A Miscellaneous	28,575 00	35,275 00	29,130 96
Printing, Stationery and Office Equipment	22,175 00	24,575 00	20,811 80
Telephones, Telegrams and Postage	4,500 00	3,800 00	3,374 04
Travelling Expenses	14,400 00	12,400 00	11,937 23
Expenses of Delegates to International Conferences	16,000 00	10,200 00	10,183 25
Repairs and Upkeep of Equipment	2,710 00	2,710 00	1,617 39
	\$ 334,537 94	\$ 334,537 94	\$ 322,550 14

As at March 31, 1950, there were 90 salaried employees being paid from this vote, of whom 42 were permanent and 48 temporary.

A Includes \$16,451 paid to the Canadian Federation of Agriculture, as authorized by P.C. 5/5447 of October 26, 1949, to help defray the expenses of the Fourth Conference of the International Federation of Agricultural Producers held in Canada.

Votes 2 and 565 Publicity and Extension Division

	Estimates	Allotments	Expenditures
Salaries and Wages	119,360 00	123,860 00	123,398 71
Miscellaneous	400 00	500 00	455 35
Freight, Express and Cartage	5,000 00	5,000 00	3,938 37
Printing, Stationery and Office Equipment	20,000 00	20,000 00	19,260 84
Supplies and Materials	6,500 00	8,000 00	7,916 90
Telephones, Telegrams and Postage	2,000 00	2,000 00	1,271 36
Travelling Expenses	12,000 00	11,400 00	9,868 20
A Acquisition of Equipment	64,000 00	64,000 00	63,491 41
Repairs and Upkeep of Equipment	500 00	500 00	101 97
Printing of Agricultural Bulletins	25,000 00	19,500 00	5,430 50
	<u>\$ 254,760 00</u>	<u>\$ 254,760 00</u>	<u>\$ 235,133 61</u>

This vote was provided for expenditures in connection with disseminating information regarding departmental activities and findings, by printed bulletins and publications, press, radio and motion picture releases and displays at fairs and exhibitions.

As at March 31, 1950, there were 49 salaried employees being paid from this vote, of whom 26 were permanent and 23 temporary.

A Includes \$53,395.40 paid to the National Film Board for the production of films.

Vote 3 Advisory Committee on Agricultural Services

	Estimates	Allotments	Expenditures
Miscellaneous Services, including Travelling Expenses	<u>\$ 5,000 00</u>	<u>\$ 5,000 00</u>	<u>\$ 1,603 63</u>

Vote 4 Contributions to Commonwealth Bureaux

	Estimates	Allotments	Expenditures
Commonwealth Bureau of Biological Control	9,125 00	9,125 00	6,932 25
Commonwealth Agricultural Bureaux	53,046 00	53,046 00	40,441 68
Commonwealth Institute of Entomology	14,843 00	14,843 00	11,276 46
Commonwealth Mycological Institute	9,125 00	9,125 00	6,932 25
	<u>\$ 86,139 00</u>	<u>\$ 86,139 00</u>	<u>\$ 65,582 64</u>

The above amounts represent Canada's contributions at the revised rates as recommended by the 1946 conference which was held in London, England.

The contributions are made in sterling and the difference between the amounts voted and those expended is due to the fact that the former were calculated at the par rate of exchange, adjusted to the nearest dollar, while payment was made at the official rate.

SCIENCE SERVICE**Votes 5 and 747 Science Service Administration**

	Estimates	Allotments	Expenditures
Salaries and Wages	69,020 00	67,524 00	67,236 59
Allowances		300 00	131 94
A Co-operative Investigations	39,100 00	39,100 00	35,319 84
Acquisition or Construction of Buildings, Works and Structures	682,500 00		
Kentville, N.S.—Science Service Laboratory		43,696 00	
Ste. Anne de la Pocatiere, Que.—Science Service Laboratory		50,000 00	1,636 18
Belleville, Ont.—Architect's Fees		10,000 00	
Chatham, Ont.—Architect's Fees		5,000 00	
London, Ont.—Science Service Laboratory		400,000 00	341,506 45

	Estimates	Allotments	Expenditures
Contract: (through Department of Public Works) Dinsmore-McIntire Ltd., \$876,359; payments, \$316,111.15.			
Riddle & Connor, architect's fees, \$25,112.97.			
Winnipeg, Man.—Architect's Fees		10,000 00	
Lethbridge, Alta.—			
Science Service Laboratory		117,500 00	74,325 71
Contract for installation of plumbing, etc.: Walker and Holberton, \$17,000; payments, including final payment, \$4,060.99.			
Contract for construction of 2 greenhouses: Lord and Burnham Co., Limited, \$19,683.50; payment in full.			
Housing Units		40,000 00	40,000 00
Construction by day labour. Payments to date, \$53,887.70.			
Total Acquisition or Construction, etc.	682,500 00	676,196 00	457,468 34
Repairs and Upkeep of Buildings, Works and Structures	2,000 00		
Acquisition of Equipment	22,100 00	3,400 00	3,196 47
Repairs and Upkeep of Equipment	2,000 00	200 00	
Freight, Express and Cartage	750 00		
Miscellaneous	5,000 00	250 00	76 96
Printing, Stationery and Office Equipment	7,500 00	7,500 00	6,622 09
Supplies and Materials	4,300 00	50 00	30 93
Telephones, Telegrams and Postage	2,300 00	300 00	290 64
Travelling Expenses	8,500 00	5,000 00	4,849 98
B Science Service Laboratory, Lethbridge		45,250 00	43,514 77
	\$ 845,070 00	\$ 845,070 00	\$ 618,738 55

As at March 31, 1950, there were 25 salaried employees being paid from this vote, of whom 10 were permanent and 15 temporary.

A Includes grants amounting to \$31,600 paid to universities for investigations in connection with insecticides, virus diseases of plants and trees and other investigations.

B An amount of \$11,939.02 was expended for wages and \$18,380.83 for acquisition of equipment which included 2 cars, \$3,762.18; 1 truck, \$3,628.83 and 1 bus, \$6,533.32.

Votes 6 and 748 Animal and Poultry Pathology

	Estimates	Allotments	Expenditures
Salaries and Wages	246,205 00	246,205 00	242,877 01
Allowances	300 00	350 00	329 89
Acquisition or Construction of Buildings, Works and Structures	42,700 00		
Lethbridge, Alta.—			
Single family dwelling		7,300 00	7,300 00
Contract: T. K. Roberts & Son, \$7,300; payment in full.			
Barn		21,550 00	19,800 00
Contract: Oland Construction Ltd., \$21,550; payments, \$19,800.			
Projects under \$5,000		11,000 00	8,681 83
Total Acquisition or Construction, etc.	42,700 00	39,850 00	35,781 83
Repairs and Upkeep of Buildings, Works and Structures	9,400 00	10,400 00	10,092 09
A Acquisition of Equipment	19,520 00	17,520 00	16,651 48
Repairs and Upkeep of Equipment	1,875 00	2,675 00	2,521 57
Freight, Express and Cartage	1,500 00	1,500 00	1,491 21
Miscellaneous	8,990 00	6,890 00	6,298 80
Printing, Stationery and Office Equipment	8,350 00	6,350 00	5,328 12
Rents	3,150 00	3,850 00	3,778 43
Supplies and Materials	35,000 00	44,000 00	43,406 87
Telephones, Telegrams and Postage	1,175 00	1,575 00	1,490 01
Travelling Expenses	10,350 00	7,350 00	6,783 41
	\$ 388,515 00	\$ 388,515 00	\$ 376,830 72

This vote was provided for expenditures in connection with research and experimental studies of animal and poultry diseases, related investigations and laboratory diagnosis, and the manufacture of relevant biological products.

As at March 31, 1950, there were 63 salaried employees being paid from this vote, of whom 34 were permanent and 29 temporary.

Wages of labourers and casual employees amounted to \$52,415.48.

A Includes the purchase of 1 car, \$1,776.03; 1 truck, \$2,284.25; 2 tractors, \$4,461.56.

Revenues arising from services provided through the above expenditures amounted to \$3,199.85 and included sale of live stock, \$2,463.51.

Vote 7 Bacteriology and Dairy Research

	Estimates	Allotments	Expenditures
Salaries and Wages	84,155 00	93,155 00	92,836 95
Acquisition or Construction of Buildings, Works and Structures ..	20,000 00		
Ottawa, Ont.—Additional Greenhouse Facilities		11,000 00	347 84
Acquisition of Equipment	8,620 00	7,820 00	7,023 29
Repairs and Upkeep of Equipment	500 00	500 00	346 75
Freight, Express and Cartage	350 00	350 00	173 80
Miscellaneous	610 00	610 00	497 39
Printing, Stationery and Office Equipment	2,000 00	2,000 00	992 85
Supplies and Materials	5,000 00	5,800 00	5,407 18
Telephones, Telegrams and Postage	100 00	100 00	82 25
Travelling Expenses	4,000 00	4,000 00	3,218 56
	<u>\$ 125,335 00</u>	<u>\$ 125,335 00</u>	<u>\$ 110,926 86</u>

This vote was provided for expenditures in connection with bacteriological research in crop production, milk production, the processing and manufacturing of dairy products, the preservation of foodstuffs and the use of agricultural products as well as the maintenance of standards of these products.

As at March 31, 1950, there were 32 salaried employees being paid from this vote, of whom 13 were permanent and 19 temporary.

Votes 8 and 749 Botany and Plant Pathology

	Estimates	Allotments	Expenditures
Salaries and Wages	752,385 00	787,385 00	785,928 32
Allowances		800 00	800 00
Acquisition or Construction of Buildings, Works and Structures ..	124,500 00		
Kentville, N.S.—New Basement in Storage Building		7,500 00	
Ottawa, Ont.—Main Wing of Service Building		22,000 00	154 07
St. Catharines, Ont.—Construction of Cottage		8,000 00	7,981 02
Contract: Jones Bros., \$7,857; payment in full.			
Harrow, Ont.—Purchase of Land		15,000 00	15,000 00
Projects under \$5,000		19,000 00	12,090 61
Total Acquisition or Construction, etc.	124,500 00	71,500 00	35,225 70
Repairs and Upkeep of Buildings, Works and Structures	23,880 00	18,080 00	17,451 08
A Acquisition of Equipment	87,255 00	111,255 00	110,986 68
Repairs and Upkeep of Equipment	14,890 00	14,890 00	14,515 88
Freight, Express and Cartage	4,000 00	4,000 00	2,932 34
Miscellaneous	5,435 00	5,435 00	3,454 67
Printing, Stationery and Office Equipment	32,000 00	32,000 00	27,361 54
Rents	7,100 00	7,100 00	6,020 70
Supplies and Materials	34,045 00	51,045 00	50,343 72
Telephones, Telegrams and Postage	4,750 00	4,750 00	4,229 72
Travelling Expenses	82,260 00	64,260 00	62,652 29
	<u>\$1,172,500 00</u>	<u>\$1,172,500 00</u>	<u>\$1,121,902 64</u>

This vote was provided for expenditures in connection with (a) experimentation and research in botanical and plant pathological problems to reduce, and if possible eliminate, losses incident to disease in agricultural crops and forest trees, and (b) the development and maintenance of the Arboretum and Botanic Garden at Ottawa.

As at March 31, 1950, there were 240 salaried employees being paid from this vote, of whom 93 were permanent and 147 temporary.

Wages of labourers and casual employees amounted to \$83,848.26.

A Includes the purchase of 8 new cars at a net cost of \$13,631.92 after deducting allowances of \$2,075 for 4 used cars; 15 trucks, \$29,069.41; 5 tractors at a net cost of \$4,878.40 after deducting an allowance of \$850 for 1 used tractor; 27 microscopes, \$14,513.95; 18 cameras, \$3,359.92; 1 sprayer, \$1,280; 37 herbarium cases, \$9,322.78; 2 Arctic huts, \$4,251.70.

Revenues arising from services provided through the above expenditures amounted to \$3,178.17 and included sale of produce, \$1,999.35.

Votes 9 and 750 Agricultural Chemistry

	Estimates	Allotments	Expenditures
Salaries and Wages	270,623 00	270,623 00	270,581 09
Allotted from Vote 89, Salaries, etc.	30,618 70	30,618 70	30,618 70
Allowances		86 00	86 00
Acquisition or Construction of Buildings, Works and Structures Projects under \$5,000	9,000 00	9,000 00	8,711 15
A Acquisition of Equipment	31,100 00	25,546 41	25,546 41
Repairs and Upkeep of Equipment	10,220 00	4,234 95	817 26
Freight, Express and Cartage	1,000 00	1,294 53	1,294 53
Miscellaneous	1,130 00	1,321 27	1,321 27
Printing, Stationery and Office Equipment	7,250 00	6,099 38	6,099 38
Supplies and Materials	38,000 00	47,247 55	47,247 55
Telephones, Telegrams and Postage	300 00	1,264 52	1,264 52
Travelling Expenses	6,200 00	7,330 26	7,330 26
Repairs and Upkeep of Buildings, Works and Structures		775 13	775 13
	<u>\$ 405,441 70</u>	<u>\$ 405,441 70</u>	<u>\$ 401,693 25</u>

This vote was provided for expenditures in connection with research in the chemistry of animal and plant nutrition, food processing and preservation, soils and fertilizers, and the processing of field and horticultural crops.

As at March 31, 1950, there were 101 salaried employees being paid from this vote, of whom 37 were permanent and 64 temporary.

Wages of labourers and casual employees amounted to \$26,927.53.

A Includes the purchase of 9 ovens, \$3,308.90; 2 spectrophotometers, \$2,180.84.

Votes 10 and 751 Agricultural Entomology, including a payment of \$3,500 to the Commonwealth Biological Control Laboratory, Belleville, Ontario, for special services

	Estimates	Allotments	Expenditures
Salaries and Wages	848,634 00	904,634 00	904,050 92
Allowances		1,000 00	863 48
Acquisition or Construction of Buildings, Works and Structures	182,775 00		
Fredericton, N.B.—Headerhouse and Greenhouse		24,500 00	2,376 65
St. Jean, Que.—Purchase of Land		7,500 00	7,500 00
Ottawa, Ont.—Greenhouse and Potting Shed		13,000 00	
Belleville, Ont.—Reserve Electric Generator		15,000 00	10,201 73
Contract: Vivian Engine Works Limited, \$9,442.44; payment in full.			
Chatham, Ont.—Headerhouse		42,000 00	40,709 09
Contract: Huron Construction Co. Ltd., \$40,080.50; payments, \$38,980.50.			
Summerland, B.C.—Caretaker's Cottage		6,000 00	5,869 00
Contract: H. A. Werning, \$5,095; payment in full.			
Projects under \$5,000		11,775 00	7,435 62
Total Acquisition or Construction, etc.	182,775 00	119,775 00	74,092 09
Repairs and Upkeep of Buildings, Works and Structures	20,787 00	20,787 00	13,670 06

	Estimates	Allotments	Expenditures
A Acquisition of Equipment	101,217 00	108,217 00	107,821 60
Repairs and Upkeep of Equipment	24,890 00	24,890 00	17,253 46
Freight, Express and Cartage	7,745 00	7,745 00	5,657 96
Miscellaneous	10,311 00	10,311 00	8,078 10
Payment to the Commonwealth Biological Control Laboratory, Belleville, Ontario, for special services	3,500 00	3,500 00	3,500 00
Printing, Stationery and Office Equipment	57,660 00	46,660 00	45,464 29
Rents	11,744 00	13,744 00	13,727 80
Supplies and Materials	75,875 00	88,875 00	87,712 07
Telephones, Telegrams and Postage	7,311 00	7,311 00	6,530 59
Travelling Expenses	105,477 00	100,477 00	97,098 37
	<u>\$1,457,926 00</u>	<u>\$1,457,926 00</u>	<u>\$1,385,520 79</u>

This vote was provided for expenditures incurred in devising methods for controlling insect pests to protect agricultural and industrial products against damage and loss.

As at March 31, 1950, there were 279 salaried employees being paid from this vote, of whom 111 were permanent and 168 temporary.

Wages of labourers and casual employees amounted to \$70,137.34.

A Includes the purchase of 11 new cars at a net cost of \$19,366.20 after deducting allowances of \$2,175 for 5 used cars; 6 new trucks at a net cost of \$9,866.34 after deducting an allowance of \$599.82 for 1 used truck; 1 jeep, \$1,253.70; 2 cabin trailers, \$1,725; 38 microscopes, \$16,122.21; 16 cameras, \$5,814.29; 1 Arctic hut, \$2,059.89; 1 blower, \$1,117.80; 1 photographic enlarger, \$1,754.47; 1 rearing cabinet, \$1,504.80; 22 insect cabinets, \$3,441.74.

Votes II and 752 Forest Entomology

	Estimates	Allotments	Expenditures
Salaries and Wages	572,690 00	572,690 00	564,572 30
Allowances		400 00	325 40
Acquisition or Construction of Buildings, Works and Structures, including acquisition of land	675,000 00		
Fredericton, N.B.—Two Rangers' Cabins		6,000 00	
Ottawa, Ont.—Two Rangers' Cabins		6,000 00	
Sault Ste. Marie, Ont.— Garage, Storage and Office Space		98,900 00	36,557 90
Contract: (through Department of Public Works) cost plus fee of 3½ per cent, McLarty Bros. & Brodie, \$130,000; payments, \$35,437.90.			
Three Rangers' Cabins		6,000 00	6,000 00
Red Cedar Lake Field Station		5,000 00	4,992 52
Black Sturgeon Lake Field Station		5,000 00	5,000 00
Forest Insects Disease Laboratory		476,100 00	476,065 16
Contract: (through Department of Public Works) cost plus fixed fee of \$15,000, McLarty Bros. & Brodie, \$357,480. Additional work, cost plus fee of 3½ per cent, \$492,520; payments, \$441,895.88; to date, \$707,002.03.			
Calgary, Alta.—Two Rangers' Cabins		6,000 00	4,598 25
Vernon, B.C.—Six Rangers' Cabins		22,000 00	
Victoria, B.C.— Three Rangers' Cabins		10,500 00	6,792 03
Architectural Drawings for new Laboratory		10,000 00	
Projects under \$5,000		22,465 00	13,371 37
Contract for construction of field station: McBain & Jack, payments including final payment, \$2,270; total payments, \$6,883.			
Total Acquisition or Construction, etc.	675,000 00	673,965 00	553,377 23
Repairs and Upkeep of Buildings, Works and Structures	2,200 00	2,200 00	1,533 56
A Acquisition of Equipment	145,270 00	131,270 00	130,840 90
Repairs and Upkeep of Equipment	15,000 00	19,000 00	18,510 76
Freight, Express and Cartage	4,000 00	4,000 00	2,567 51

	Estimates	Allotments	Expenditures
Miscellaneous	13,700 00	13,700 00	5,555 35
Printing, Stationery and Office Equipment	19,300 00	9,535 00	7,276 12
Rents	400 00	800 00	757 94
Supplies and Materials	36,000 00	56,000 00	55,049 19
Telephones, Telegrams and Postage	5,500 00	5,500 00	4,252 41
Travelling Expenses	90,000 00	90,000 00	81,807 91
	<u>\$1,579,060 00</u>	<u>\$1,579,060 00</u>	<u>\$1,426,426 58</u>

This vote was provided for expenditures in connection with research in the control or eradication of insect pests attacking forests and forest products.

As at March 31, 1950, there were 208 salaried employees being paid from this vote, of whom 29 were permanent and 179 temporary.

A Includes the purchase of 25 new trucks at a net cost of \$43,155.82 after deducting allowances of \$3,750 for 8 used trucks; 1 trailer, \$3,960; 9 microscopes, \$4,597.38; 1 sprayer, \$1,213.63; 1 compressor, \$1,392.50.

Votes 12 and 666 Plant Protection

	Estimates	Allotments	Expenditures
Salaries and Wages	470,595 00	470,095 00	464,312 43
Allowances		500 00	409 83
Repairs and Upkeep of Buildings, Works and Structures ..	1,000 00	1,000 00	775 25
A Acquisition of Equipment	17,500 00	15,300 00	13,898 02
Repairs and Upkeep of Equipment	8,000 00	13,000 00	11,360 82
Freight, Express and Cartage	1,000 00	1,200 00	1,181 78
Miscellaneous	1,100 00	1,100 00	881 29
Printing, Stationery and Office Equipment	33,500 00	33,500 00	19,802 75
Rents	3,050 00	3,050 00	2,166 49
Supplies and Materials	4,000 00	5,000 00	4,706 15
Telephones, Telegrams and Postage	5,400 00	5,400 00	5,118 46
Travelling Expenses	103,500 00	99,500 00	94,044 15
	<u>\$ 648,645 00</u>	<u>\$ 648,645 00</u>	<u>\$ 618,657 42</u>

This vote was provided for expenditures in connection with the enforcement of the Destructive Insect and Pest Act and regulations made thereunder in respect of the import and export of plants and plant products and the eradication or control of foreign insect pests and plant diseases when infestation has taken place in Canada.

As at March 31, 1950, there were 170 salaried employees being paid from this vote, of whom 92 were permanent and 78 temporary.

Wages of labourers and casual employees amounted to \$21,144.43.

A Includes the purchase of 7 new cars at a net cost of \$10,956.74, after deducting allowances of \$2,420 for 5 used cars.

Revenues arising from services provided through the above expenditures amounted to \$3,356.13 and included fumigation fees, \$2,806.58.

EXPERIMENTAL FARMS SERVICE

Vote 13 Experimental Farms Service Administration

	Estimates	Allotments	Expenditures
Salaries	100,220 00	100,220 00	100,220 00
Allotted from Vote 89, Salaries, etc.	9,138 23	9,138 23	9,138 23
Allowances		150 00	145 00
Acquisition of Equipment	1,200 00	1,200 00	621 15
Repairs and Upkeep of Equipment	300 00	300 00	24 45
Miscellaneous	750 00	600 00	27 85
Printing, Stationery and Office Equipment	6,000 00	6,000 00	4,979 26
Supplies and Materials	1,500 00	1,500 00	1,499 25
Telephones, Telegrams and Postage	500 00	500 00	332 38
Travelling Expenses	3,000 00	3,000 00	2,734 73
	<u>\$ 122,608 23</u>	<u>\$ 122,608 23</u>	<u>\$ 119,722 30</u>

As at March 31, 1950, there were 38 salaried employees being paid from this vote, of whom 27 were permanent and 11 temporary.

Votes 14 and 753 Central Experimental Farm

	Estimates	Allotments	Expenditures
Salaries and Wages	1,013,330 00	1,013,330 00	1,009,919 64
Allowances		400 00	396 59
A Acquisition of Equipment	48,115 00	44,115 00	43,586 73
Repairs and Upkeep of Equipment	10,850 00	16,350 00	15,951 93
Freight, Express and Cartage	4,910 00	4,910 00	3,428 30
Miscellaneous	4,080 00	4,880 00	4,691 16
Printing, Stationery and Office Equipment	76,350 00	55,400 00	50,067 63
Rents	1,285 00	1,285 00	10 00
Supplies and Materials	67,265 00	94,265 00	93,339 57
B Feed	47,300 00	45,473 00	44,807 41
Telephones, Telegrams and Postage	3,075 00	2,075 00	1,604 27
Travelling Expenses	54,000 00	58,500 00	58,450 54
Acquisition or Construction of Buildings, Works and Structures, including acquisition of land	58,900 00		
Ottawa, Ont.—Completion of fire-proof garage		14,755 00	14,754 96
Contract: (through Department of Public Works) George A. Crain & Sons, \$68,090. Payments, including final payment, \$14,144.			
Fire-proofing carpenter and paint shop		4,950 00	
Completion drainage of Caldwell Farm		14,700 00	14,692 00
Contract: Mahoney & Rich Limited, \$14,692; payment in full.			
Projects under \$5,000		8,572 00	7,186 28
Total Acquisition or Construction, etc.	58,900 00	42,977 00	36,633 24
Repairs and Upkeep of Buildings, Works and Structures		5,500 00	5,240 77
	<u>\$1,389,460 00</u>	<u>\$1,389,460 00</u>	<u>\$1,368,127 78</u>

As at March 31, 1950, there were 214 salaried employees being paid from this vote, of whom 139 were permanent and 75 temporary.

Wages of labourers and casual employees amounted to \$344,003.57.

A Includes the purchase of 1 new car at a net cost of \$1,784.01 after deducting an allowance of \$650 for 1 used car; 1 new truck at a net cost of \$1,691.82 after deducting an allowance of \$150 for 1 used truck; 4 new tractors at a net cost of \$2,894.16 after deducting allowances of \$2,099 for 3 used tractors; 3 microscopes, \$1,492.50; 1 sprayer, \$1,133.55; 1 incubator, \$1,784.70; 1 projector, \$2,746.90; 1 generator, \$2,726.46; 1 motor truck with snow plowing equipment, \$6,639.85.

B Expenditures were for feed for animals and poultry required to augment that grown on the Farm.

Revenues arising from services provided through the above expenditures amounted to \$79,771.22 and included sale of produce, \$41,560.99, sale of live stock, \$33,675.61 and rentals, \$4,133.33.

Votes 15, 754 and 566 Branch Farms and Stations and Illustration Stations

	Estimates	Allotments	Expenditures
Salaries and Wages	2,523,226 00	2,562,226 00	2,561,970 77
Allowances	16,500 00	19,500 00	19,071 49
Acquisition or Construction of Buildings, Works and Structures, including acquisition of land	612,425 00		
<i>Newfoundland</i>			
A Acquisition of Experimental Farm, Province of Newfoundland and to cover operating loss for 1949-50		59,000 00	52,139 36
<i>Nova Scotia</i>			
Kentville—Converting Warehouse into Laboratory		20,000 00	19,463 48
Garage and Implement Shed		15,000 00	15,000 00
Contract: M. L. Wallace, \$38,232.83; payments \$15,000.			
Projects under \$5,000		2,500 00	2,500 00
Nappan—Construction and Repairs of Dykes		30,500 00	17,422 20
<i>Prince Edward Island</i>			
Charlottetown—			
Remodelling House into Duplex		5,500 00	5,499 49
Projects under \$5,000		2,800 00	2,797 18
Summerside—Projects under \$5,000		4,000 00	3,371 65
<i>New Brunswick</i>			
Fredericton—			
Completion of warehouse and cold storage		44,000 00	44,000 00
Contract: Caldwell Construction Company, \$44,000; payment in full.			
Piggery Extension		9,500 00	9,500 00
Contract: Caldwell Construction Company, \$9,300; payments, \$8,554.38.			
Projects under \$5,000		2,568 00	2,567 49
<i>Quebec</i>			
Lennoxville—Projects under \$5,000		10,000 00	9,333 14
Normandin—Projects under \$5,000		3,000 00	2,999 80
Ste. Anne de la Pocatiere—Projects under \$5,000		1,100 00	1,099 63
<i>Ontario</i>			
Kapuskasing—Projects under \$5,000		6,350 00	6,337 09
Smithfield—Installation of Cold Storage Equipment		15,000 00	14,387 58
Contract: W. W. Weaver Co., \$13,397; payment in full.			
Woodslee—Projects under \$5,000		1,200 00	1,200 00
<i>Manitoba</i>			
Brandon—			
Remodelling Utility Building		8,000 00	7,145 00
Completion of Office-Laboratory Building		74,500 00	74,389 03
Contract: H. D. Spratling, \$93,520.78; payments, \$74,247.37; to date, \$90,702.32.			
Melita—Purchase of Land		12,000 00	10,800 00
Morden—Projects under \$5,000		6,500 00	6,335 81
<i>Saskatchewan</i>			
Indian Head Forest Nursery Station—			
Purchase of Klemm Farm		8,000 00	8,000 00
Projects under \$5,000		7,100 00	6,832 73
Regina—			
Water Supply System		6,000 00	5,001 10
Completion of Residence		10,500 00	10,486 00
Contract: Harvey Lunam Construction Co., \$10,486; payment in full.			
Projects under \$5,000		2,800 00	1,645 00
Saskatoon—Projects under \$5,000		2,500 00	2,500 00
Scott—			
Remodelling Piggery for Inbreeding Program		5,000 00	4,962 58
Projects under \$5,000		1,400 00	1,400 00
Sutherland—Projects under \$5,000		7,500 00	5,839 03

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
<i>Saskatchewan—Concluded</i>			
Swift Current—			
Completion of Boarding House		28,000 00	27,989 20
Construction by day labour. Payments to date, \$53,961.12.			
Sewage Disposal System		9,000 00	8,876 08
Contract: City of Swift Current, \$30,472; payments \$8,876.08.			
Renovating Forage and Horse Barns		5,000 00	4,997 83
Irrigation Experiments at Val Marie		5,606 00	5,340 57
Projects under \$5,000		16,194 00	13,179 62
<i>Alberta</i>			
Fort Vermilion—Projects under \$5,000		4,600 00	4,599 01
Lacombe—Projects under \$5,000		2,213 00	2,212 15
Lethbridge—			
Laboratory Equipment		19,000 00	19,000 00
Contract for refrigeration equipment: Canadian General Electric Co. Limited, \$10,884; payment in full.			
Contract for cork insulation: Armstrong Cork & Insulation Co., \$8,116; payment in full.			
Completion of Addition to Bunkhouse		6,500 00	6,496 65
Completion of Sugar Beet Laboratory		44,050 00	44,023 75
Contract: Kendall Construction Company, \$59,500.59; payments, including final payment, \$38,870.31. Payments in 1948-49 were charged to Vote 37, Agricultural Research Special Projects.			
Two Irrigation Sprinkler Systems		10,000 00	8,861 62
Projects under \$5,000		9,450 00	9,393 15
Manyberries—Purchase of Land and Drilling Wells		15,000 00	14,340 00
<i>British Columbia</i>			
Prince George—Projects under \$5,000		4,200 00	4,200 00
Saanichton—Poultry Brooder House		5,000 00	4,982 44
Smithers—Projects under \$5,000		5,250 00	5,250 00
Summerland—			
New Irrigation System		6,000 00	5,994 70
Road Surfacing		6,000 00	5,995 00
Contract: Interior Contracting Co., \$5,930; payment in full.			
Projects under \$5,000		2,200 00	2,199 38
<i>General</i>			
Sub-stations—			
MacDonalds Corners, N.B.—Completion of Office Building		5,000 00	4,999 44
Tower Hill, N.B.—Blueberry Experiment		8,500 00	8,499 96
Caplan, Que.—Implement Shed		5,500 00	5,275 50
Projects under \$5,000		31,500 00	26,800 88
Total Acquisition or Construction, etc.	612,425 00	637,581 00	598,461 30
B Acquisition of Equipment	345,906 00	207,906 00	206,686 19
Repairs and Upkeep of Equipment	65,055 00	90,055 00	88,925 35
Freight, Express and Cartage	29,280 00	29,280 00	26,795 89
Miscellaneous	41,120 00	41,620 00	41,194 61
Printing, Stationery and Office Equipment	119,628 00	107,972 00	95,521 43
Rents	67,928 00	67,928 00	57,421 71
Supplies and Materials	305,845 00	305,845 00	301,139 25
Feed	106,985 00	134,985 00	134,245 05
Telephones, Telegrams and Postage	18,335 00	18,335 00	17,543 86
Travelling Expenses	146,040 00	126,040 00	125,192 84
Repairs and Upkeep of Buildings, Works and Structures		49,000 00	48,296 82
	<u>\$4,398,273 00</u>	<u>\$4,398,273 00</u>	<u>\$4,322,466 56</u>

This vote was provided for expenditures in connection with the maintenance and operation of 30 branch farms and stations, 3 laboratories, 1 pilot fibre flax mill, 15 sub-stations and 215 illustration stations, the latter being located on privately owned farms throughout Canada, the owners of which have entered into co-operative agreements with the Department to carry on specified work under direction.

As at March 31, 1950, there were 508 salaried employees being paid from this vote, of whom 263 were permanent and 245 temporary.

Wages of labourers and casual employees amounted to \$1,126,217.25.

A P.C. 1588 dated April 4, 1950, authorized the acquisition of the demonstration farm operated by the Province of Newfoundland, the expenditure of \$30,000 in connection therewith, and payment of the net operating loss for the fiscal year 1949-50. Expenditures were \$50,499.35 and revenues \$28,359.99, resulting in a net loss of \$22,139.36.

B Includes the purchase of 9 new cars at a net cost of \$13,637.03 after deducting allowances of \$4,204 for 8 used cars; 12 new trucks at a net cost of \$16,649.65 after deducting allowances of \$2,667.14 for 7 used trucks; 27 new tractors at a net cost of \$33,228.68 after deducting allowances of \$5,828.25 for 8 used tractors; 1 new harvester at a net cost of \$1,541.56 after deducting an allowance of \$150 for 1 used harvester; 1 carryall, \$2,598.02; 3 threshers, \$3,626; 3 pumps, \$3,047.25; 1 carding machine, \$1,273.85; 1 baler, \$2,575; 2 sprayers, \$2,690; 1 dehydrator, \$3,285.36; 1 lathe, \$1,050; 1 mower, \$1,085.

Revenues arising from services provided through the above expenditures amounted to \$410,306.99 and included sale of produce, \$231,188.28; sale of live stock, \$122,722.62; rentals, \$45,160.90; flax processing, \$5,912.42 and grain cleaning, \$2,363.26.

EXPERIMENTAL FARMS SERVICE

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES FOR 1949-50 AND 1948-49

Farm, Station or Laboratory	Revenues			Expenditures		
	1949-50		Increase or Decrease*	1949-50		Increase or Decrease*
	\$	cts.		\$	cts.	
Central Farm.....	80,338	22		1,437,850	08	8,222 32*
†Newfoundland.....				52,139	36	52,139 36
Nova Scotia—						
Kentville.....	17,208	72		164,012	07	52,003 32
Nappan.....	21,709	06		121,560	61	8,836 62*
Prince Edward Island—						
Charlottetown.....	8,984	80		119,305	08	22,676 62
Summerside.....	2,242	30		34,785	78	861 95
New Brunswick—						
Fredericton.....	17,952	14		187,869	65	13,604 03
Quebec.....						
Stc. Anne de la Pocatiere.....	21,056	80		113,795	47	16,296 22*
Lennoxville.....	19,113	37		112,418	00	23,360 18
L'Assomption.....	15,694	02		73,690	98	65,702 36
Normandin.....	11,726	47		64,908	98	7,885 85
Stc. Clothilde.....	2,721	60		22,117	68	2,010 72
Ontario—						
Smithfield.....	642	13		36,376	78	17,672 78
Delhi.....				36,328	88	9,167 33
Harrow.....	29,313	56		105,979	22	15,290 31
Woodlee.....	180	00		16,226	83	4,257 83*
Kapusking.....	15,828	06		96,060	09	18,444 53
Manitoba—						
Winnipeg (Cereal Breeding Laboratory).....				48,508	21	5,138 85
Morden.....	16,564	38		124,559	29	18,491 49
Portage la Prairie.....	7,313	26		29,576	54	10,196 42*
Brandon.....	29,408	98		173,309	20	68,601 65
Melita.....	86	72		44,460	97	15,984 72
Saskatchewan.....						
Saskatoon (Forage Crops Laboratory).....				39,017	97	4,643 83
Indian Head (Forest Nursery Station).....	3,135	34		109,381	51	5,449 47*
Indian Head.....	21,414	94		103,429	57	14,355 74
Regina.....				37,358	23	16,926 81
Melfort.....	15,338	46		68,670	96	6,379 25
Scott and Wainwright.....	9,740	82		114,646	19	4,889 23
Sutherland (Forest Nursery Station).....	854	21		64,191	19	68,577 52
Swift Current.....	12,267	71		305,789	63	56,176 26
Swift Current (Soils Research Laboratory).....				37,983	01	4,142 12

Alberta—	25,272 25	20,949 04	4,323 21	404,641 88	272,578 45	132,003 43
Lethbridge.....	17,696 78	15,930 65	1,766 13	147,380 55	131,216 74	16,163 81
Lacombe.....	5,339 60	6,796 61	1,457 01*	91,381 83	56,566 71	34,815 12
Manyberries.....	6,370 26	3,087 85	3,282 41	67,177 34	61,682 23	5,495 11
Beaverlodge.....	2,168 72	1,308 12	860 60	36,802 23	24,971 23	11,831 00
Fort Vermilion.....						
British Columbia—	11,207 07	10,881 33	325 74	138,399 79	119,074 92	19,324 87
Summerland.....						
Kelowna.....				11,951 49	10,284 76	1,666 73
Agassiz.....	25,194 34	22,335 26	2,859 08	95,018 31	92,355 25	2,663 06
Smithers.....	3,188 61	2,134 07	1,054 54	36,367 29	27,121 63	9,245 66
Sauncheon.....	4,965 31	5,932 32	967 01*	76,763 36	71,592 78	5,170 58
Prince George.....	4,945 19	5,377 39	432 20*	69,535 84	62,376 94	7,158 90
Yukon Territory—						
Whitehorse.....	1,054 49	723 16	331 33	25,499 66	21,622 35	3,877 31
General—						
Sub Stations.....	2,080 39	137 04	1,943 35	195,173 58	158,505 09	36,668 49
Illustration Stations.....	106 13		106 13	267,915 38	225,236 93	42,678 45
Totals.....	490,645 21	473,010 39	17,634 82	5,810,316 64	5,086,403 88	723,912 76

† See Vote 15 for details.

Expenditures in 1949-50 were charged as follows:

Vote—

13 Experimental Farms Service	119,722 30
Administration.....	1,368,127 78
14 Central Experimental Farm.....	
15 Branch Farms and Stations and Illustration Stations.....	4,322,466 56
	<u>\$ 5,810,316 64</u>

NOTE.—Other expenditures for maintenance of, and repairs to, buildings are made through the Department of Public Works.

PRODUCTION SERVICE

Vote 16 Production Service Administration

	Estimates	Allotments	Expenditures
Salaries	49,415 00	50,080 00	50,080 00
Allotted from Vote 89, Salaries, etc.	1,896 37	1,896 37	1,896 37
Allowances		30 00	30 00
Miscellaneous	100 00	30 00	2 59
Printing, Stationery and Office Equipment	1,000 00	1,000 00	898 50
Supplies and Materials	100 00	100 00	85 33
Telephones, Telegrams and Postage	300 00	75 00	54 46
Travelling Expenses	1,000 00	600 00	319 15
	<u>\$ 53,811 37</u>	<u>\$ 53,811 37</u>	<u>\$ 53,366 40</u>

As at March 31, 1950, there were 20 salaried employees being paid from this vote, of whom 15 were permanent and 5 temporary.

Votes 17 and 567 Health of Animals—Administration of Animal Contagious Diseases Act, and Meat and Canned Foods Act

	Estimates	Allotments	Expenditures
Salaries and Wages	2,355,747 00	2,355,747 00	2,355,747 00
A Allotted from Vote 89, Salaries, etc.	354,126 06	354,126 06	354,126 06
Allowances	1,500 00	286 45	286 45
Travelling Expenses	332,000 00	329,300 00	308,072 75
Professional Services, including medical and legal fees	2,000 00	3,250 00	3,062 10
B Acquisition of Equipment	16,750 00	10,450 00	10,390 91
Repairs and Upkeep of Equipment	20,000 00	25,400 00	25,318 92
Supplies	81,000 00	85,713 55	85,083 16
Freight, Express and Cartage	4,300 00	5,300 00	4,919 32
Repairs and Upkeep of Buildings, Works and Structures	7,000 00	2,800 00	2,658 03
Telephones, Telegrams and Postage	28,000 00	28,300 00	26,784 66
Printing, Stationery and Office Equipment	42,000 00	45,000 00	40,417 70
C Miscellaneous	34,000 00	33,000 00	32,534 92
Rents	7,000 00	6,750 00	6,295 12
	<u>\$3,285,423 06</u>	<u>\$3,285,423 06</u>	<u>\$3,255,697 10</u>

This vote was provided for expenditures in connection with the administration of (a) the Animal Contagious Diseases Act, c. 6, R.S., as amended, and regulations made thereunder to protect Canadian live stock from foreign animal diseases and to eradicate or control such diseases when contracted in Canada; (b) the Meat and Canned Foods Act, c. 77, R.S., as amended and regulations thereunder governing the inspection of meats at packing plants.

As at March 31, 1950, there were 798 salaried employees being paid from this vote, of whom 493 were permanent and 305 temporary.

A This amount was required for general salary increases and for payment of salaries of part-time veterinarians engaged in an extended program of area testing for bovine tuberculosis, who were employed in greater numbers and for longer periods than estimated.

B Includes the purchase of 6 new cars at a net cost of \$9,460.53 after deducting allowances of \$2,471.50 for 5 used cars.

C Expenditures consist mainly of laundry charges of meat inspectors and laboratory workers as well as laboratory expenses in connection with blood tests.

Revenues arising from services provided through the above expenditures amounted to \$14,604.39 and included transportation allowances, \$9,532.50; inspection and fumigation fees, \$940, and sundry sales, \$3,216.23.

Votes 18 and 568	Health of Animals—Compensation for Animals Slaughtered.....	2,267,500 00
	Expenditures.....	\$2,267,473 54

The Animal Contagious Diseases Act, c. 6, R.S. as amended, empowers the Minister to authorize the slaughtering of animals suffering from infectious or contagious disease, or those suspected of being so infected and those which are or have been in contact or close proximity to such animals, and to pay such compensation as he may determine, not to exceed values stated in the Act for grade and pure bred animals. The Act also provides for additional compensation to be paid in respect of carcasses of animals slaughtered after March 31, 1947, for the reason that they were affected with bovine tuberculosis. This additional compensation is to be the average value the carcasses would have had if the sale had been lawful at time of slaughter, such average value to be determined by the Minister.

The following is a distribution of expenditures by provinces:

Province	Compensation	Additional Compensation (Carcasses)	Total
Nova Scotia	2,317 83	826 68	3,144 51
Prince Edward Island	824 00		824 00
New Brunswick	1,702 00	501 09	2,203 09
Quebec	94,595 30	59,487 81	154,083 11
Ontario	1,140,063 82	880,217 52	2,020,281 34
Manitoba	14,332 00	48,445 44	62,777 44
Saskatchewan	6,359 66	7,093 76	13,453 42
Alberta	4,903 19	4,871 02	9,774 21
British Columbia	40 00	892 42	932 42
	<u>\$1,265,137 80</u>	<u>\$1,002,335 74</u>	<u>\$2,267,473 54</u>

Vote 755 Health of Animals—To provide for payment of compensation to owners of animals affected with diseases coming under the operation of the Animal Contagious Diseases Act, which have died or have been slaughtered under circumstances unprovided for under the above Act and Regulations thereunder, in the amounts detailed in the Estimates

	Estimates	Expenditures
Daigle, Emile, Loretteville, Que.	38 00	38 00
Gagnon, Eugene, R.2, Jonquiere, Que.	94 00	94 00
Lachance, Emile, R.2, St. Sauveur, Que.	38 00	38 00
Latourneau, Julien, Arthabaska, Que.	38 00	38 00
Paradis, Napoleon, St. Isidore, Dorchester, Que.	38 00	38 00
Roy, Alexander, Honfleur, Que.	38 00	38 00
Talbot, Amedee, R.1, St. Neree, Que.	40 00	40 00
Tremblay, Georges, Normandin, Que.	36 00	36 00
Barron, Gilbert, R.2, Woodstock, Ont.	12 00	12 00
Budden, Ernest, R.4, Thamesford, Ont.	22 00	22 00
Demaray, Richard, R.2, Belmont, Ont.	38 00	38 00
Dunn, George, Box 65, Beachville, Ont.	78 00	78 00
Hennesey, Joseph, R.3, Ingersoll, Ont.	36 00	36 00
Hobbs, Kenneth, R.1, Denfield, Ont.	38 00	38 00
Jackson, Mrs. C. E. and R. J., Wilton Grove, Ont.	88 00	88 00
Jackson, Eber, R.3, Chesley, Ont.	30 00	30 00
Jermyn, Cecil H., R.3, Stratford, Ont.	38 00	38 00
Kennedy, Ross, R.1, Embro, Ont.	5 00	5 00
Keys, Fred, R.1, Putman, Ont.	60 00	60 00
Lapointe, Wm., R.3, Watford, Ont.	40 00	40 00
Lemon, Hubert, Cookstown, Ont.	30 00	30 00
Lewis, Clarence G., R.2, Denfield, Ont.	12 00	12 00
Murray, Miss Helen, R.2, Tavistock, Ont.	30 00	30 00
McKay, Hugh A., R.1, Embro, Ont.	36 00	36 00
McGeachy, Angus, R.2, Belmont, Ont.	24 00	24 00
Oliver, Roy, R.5, Embro, Ont.	36 00	36 00
Rapelje, Walter, R.6, St. Thomas, Ont.	90 00	90 00
Reid, James, R.4, Thorndale, Ont.	38 00	38 00

	Estimates	Expenditures
Renwick, Ernest, Tilbury, Ont.	40 00	40 00
Rivington, T. R., Carp, Ont.	80 00	80 00
Roleson, Leo, R.3, Tillsonburg, Ont.	94 00	94 00
Symons, Fenton E., R.6, Woodstock, Ont.	96 00	96 00
Wilson, W. Walter, R.2, Otterville, Ont.	16 00	16 00
Zehr, Jos., R.R.1, Bright, Ont.	22 00	22 00
Zetter, Frank, Cargill, Ont.	68 00	68 00
Hendry, John, Virden, Man.	38 00	38 00
Vnuk, Joe, Stonewall, Man.	14 00	14 00
Becker, Jacob, Churchbridge, Sask.	20 00	20 00
McKinnon, Frank and Mack, Tregarva, Sask.	90 00	90 00
Richards Bros., Red Deer, Alta.	96 00	96 00
	<u>\$ 1,815 00</u>	<u>\$ 1,815 00</u>

Vote 756 Health of Animals—To provide for payment of compensation for turkeys that died while under quarantine for suspected Avian Pneumoencephalitis (Newcastle Disease)	9,248 00
Expenditures	<u>9,247 97</u>

Payment was made to J. J. Hubick, Regina.

Votes 19 and 757 Live Stock and Poultry

	Estimates	Allotments	Expenditures
Salaries and Wages	720,780 00	732,300 00	731,372 19
Allowances		180 00	180 00
Travelling Expenses	197,700 00	171,200 00	170,465 53
Professional and Special Services	1,000 00	150 00	8 50
A Acquisition of Equipment	10,500 00	4,500 00	4,104 94
Repairs and Upkeep of Equipment	10,000 00	10,000 00	9,874 66
Supplies and Materials	15,000 00	15,000 00	14,430 81
Freight, Express and Cartage	18,000 00	19,000 00	18,927 84
Acquisition or Construction of Buildings, Works and Structures	70,000 00		
Charlottetown, P.E.I.—Construction of Station (Pig Testing) Contract: County Construction Company, \$31,760; payments, \$30,934.		32,000 00	31,735 56
Saskatoon, Sask.—Extension to Station (Pig Testing) Contract: W. C. Wells Construction Company Limited, \$30,383; payments, \$19,866.59.		21,000 00	20,526 14
Total Acquisition or Construction, etc.	70,000 00	53,000 00	52,261 70
Repairs and Upkeep of Buildings, Works and Structures	3,000 00	5,000 00	4,827 92
B Purchase of Live Stock	86,000 00	132,650 00	132,269 26
Telephones, Telegrams and Postage	8,000 00	8,500 00	7,986 09
Printing, Stationery and Office Equipment	48,000 00	55,500 00	54,613 80
C Premiums on Pure bred Sires	50,478 00	37,978 00	37,638 50
Miscellaneous	1,085 00	1,085 00	566 16
Rents	1,800 00	1,800 00	1,400 00
D Live Stock Improvement Clubs	40,000 00	33,500 00	33,274 55
	<u>\$1,281,343 00</u>	<u>\$1,281,343 00</u>	<u>\$1,274,202 45</u>

This vote was provided for expenditures in connection with the administration of (a) the Live Stock Pedigree Act (b) the hatchery approval section of the Live Stock and Live Stock Products Act (c) record of performance service for dairy cattle and poultry (d) sire assistance policies (e) boys and girls club work policies.

As at March 31, 1950, there were 301 salaried employees being paid from this vote, of whom 128 were permanent and 173 temporary.

- A Expenditures from this allotment included an amount of \$3,730.80 for the purchase of hog scales for resale to hog producers at cost. Proceeds from sales during the current fiscal year for this amount were credited to the allotment. At the close of the fiscal year, 160 scales, valued at \$1,908.08 were on hand.
One new car was purchased at a net cost of \$1,294.71 after deducting an allowance of \$650 for 1 used car.
- B Represents payments for the purchase of live stock and expenses of distribution under the following policies:
Sire Loan Policy, \$132,166.11 (bulls, \$126,245.78; rams, \$712.62; boars, \$3,543.40; stallions, \$1,664.31).
Sow Distribution Policy, \$103.15.
- C Premiums to owners of pure bred stallions, \$34,880 (Nova Scotia, \$396; Prince Edward Island, \$398; New Brunswick, \$315; Quebec, \$21,902; Ontario, \$11,869). These premiums, which are shared jointly with the provinces according to a schedule for each province prepared by a Federal-Provincial Board, are based on the class of stallion and the number of mares left in foal. The amounts shown represent the Federal Government's share.
Ram Premium Policy, \$2,758.50 (Nova Scotia, \$489; Prince Edward Island, \$173.50; New Brunswick, \$396; Quebec, \$1,700).
The amounts shown represent payments to provinces of the Federal Government's share of these premiums, which are shared jointly.
- D Consists of the following groups of payments:
Horse Breeders' Clubs, \$727.75 (Manitoba, \$196; Saskatchewan, \$216; Alberta, \$315.75).
Grants to Horse Breeding Stations, \$6,443. The grant is \$250 per stallion, to be eligible for which, a proprietor must own or control three or more stallions which must serve an average of 25 mares.
Boys' and Girls' Club Work (prize money, etc., shared jointly with the provinces) \$20,308.80—Cattle Clubs, \$17,651.61; Swine, Sheep and Poultry Clubs, \$2,657.19.
Sheep Fairs, Bacon Shows, Foal Clubs, etc., \$5,795.
Many other departmental live stock policies entail payments in the nature of grants to clubs and the absorption of losses in free or partially free distribution of live stock. All are made on Ministerial authority from this allotment.
Revenues arising from services provided through the above expenditures amounted to \$71,637.22 and included sale of live stock, \$47,858.25 and record of performance fees, \$21,889.84.

Vote 20 Plant Products—Seeds, Feeds, Fertilizers, Insecticides and Fungicides Control, including Grant of \$40,000 to Canadian Seed Growers' Association

	Estimates	Allotments	Expenditures
Salaries and Wages	809,977 00	808,747 00	796,003 74
Allowances		1,230 00	1,225 18
Travelling Expenses	114,000 00	112,500 00	85,208 74
Professional and Special Services	45,500 00	45,500 00	45,467 14
A Acquisition of Equipment	47,000 00	42,000 00	30,233 00
Repairs and Upkeep of Equipment	17,000 00	22,000 00	20,767 19
Supplies and Materials	28,200 00	28,200 00	16,962 45
Freight, Express and Cartage	4,500 00	4,500 00	4,012 74
Repairs and Upkeep of Buildings, Works and Structures	4,000 00	4,000 00	230 04
Telephones, Telegrams and Postage	10,000 00	11,500 00	10,817 58
Printing, Stationery and Office Equipment	38,000 00	38,000 00	34,285 31
B Prizes, Bonuses and Premiums	5,500 00	5,500 00	4,103 99
Grant to Canadian Seed Growers' Association	40,000 00	40,000 00	40,000 00
Miscellaneous	1,655 00	1,655 00	1,650 34
Rents and Taxes	720 00	720 00	710 04
	<u>\$1,166,052 00</u>	<u>\$1,166,052 00</u>	<u>\$1,091,677 48</u>

This vote was provided for expenditures in connection with the administration of the Seeds Act, Feeding Stuffs Act, Fertilizers Act, Pest Control Products Act, Inspection and Sale Act and Hay and Straw Inspection Act.

- As at March 31, 1950, there were 322 salaried employees being paid from this vote, of whom 154 were permanent and 168 temporary.
- A Includes the purchase of 8 new cars at a net cost of \$13,186.33 after deducting allowances of \$2,540 for 4 used cars; 1 tractor, \$1,133.10; 8 microscopes, \$3,623.40; 10 seed mixers, \$2,159.45.
- B Payments, which are equal to those made by the respective provinces, were made to Grain, Potato and Seed Clubs (Nova Scotia, \$110.33; New Brunswick, \$33.16; Ontario, \$1,499.67; Manitoba, \$1,014.07; Alberta, \$1,279.90; British Columbia, \$166.86).
Revenues arising from services provided through the above expenditures amounted to \$172,692.70 and included inspection fees, \$131,640.80, and registration and licence fees, \$38,573.17.

Vote 21 Grants to Fairs and Exhibitions, under such terms and conditions as may be approved by the Governor in Council and subject to allocation by the Treasury Board

	Estimates	Allotments	Expenditures
Grants to Class "A" and Class "B" Fairs and Provincial Summer Fairs	250,000 00		
A Class "A" Fairs			
<i>Prince Edward Island</i>			
Charlottetown Driving Park and Provincial Exhibition Association, Charlottetown		3,500 00	3,500 00
<i>New Brunswick</i>			
New Brunswick Provincial Show, Fredericton		500 00	493 60
<i>Quebec</i>			
Canada's Great Eastern Exhibition, Sherbrooke		4,500 00	4,500 00
Lachute Spring Fair, Lachute		3,853 93	3,853 93
La Commission du Terrain de l'Exposition, Trois Rivières		4,000 00	4,000 00
Société d'Agriculture du District de St. Hyacinthe, St. Hyacinthe		4,000 00	4,000 00
Valleyfield Exhibition, Valleyfield		658 77	658 77
<i>Ontario</i>			
Canadian National Exhibition, Toronto		4,000 00	4,000 00
Central Canada Exhibition, Ottawa		4,500 00	4,500 00
Lindsay Central Exhibition, Lindsay		3,500 00	3,500 00
Norfolk County Agricultural Society, Simcoe		4,000 00	4,000 00
South Waterloo Agricultural Society, Galt		4,000 00	2,010 38
The Peterborough Exhibition, Peterborough		4,000 00	4,000 00
<i>Manitoba</i>			
The Provincial Exhibition of Manitoba, Brandon		4,000 00	3,220 60
<i>Saskatchewan</i>			
Saskatoon Industrial Exhibition, Saskatoon		4,000 00	4,000 00
The Regina Agricultural and Industrial Exhibition Association, Regina		4,000 00	4,000 00
<i>Alberta</i>			
Calgary Exhibition and Stampede, Calgary		3,500 00	3,500 00
Edmonton Exhibition Association, Edmonton		1,000 00	580 95
<i>British Columbia</i>			
Pacific National Exhibition, Vancouver		4,500 00	4,500 00
A Class "B" Fairs			
<i>Nova Scotia</i>			
Cape Breton County Exhibition, North Sydney		2,500 00	1,876 54
Central Nova Scotia Exhibition, Truro		2,500 00	2,500 00
Cumberland County Exhibition, Oxford		2,500 00	2,158 15
Lunenburg County Exhibition, Lunenburg		2,500 00	2,500 00
<i>Quebec</i>			
Ayer's Cliff Fair, Hatley		2,500 00	1,245 57
Brome County Agricultural Society, Knowlton		2,500 00	2,000 00
Compton County Agricultural Society, Brompton		2,500 00	1,410 74
L'Exposition Regionale de Quebec, Montmagny		2,500 00	855 72
La Société d'Agriculture du Comte d'Arthabaska, Victoriaville		2,500 00	2,500 00
La Société d'Agriculture du Comte de Roberval, Roberval		2,500 00	1,800 00
La Société d'Agriculture du District de Rimouski, Rimouski		700 00	700 00
St. Scholastique Exhibition, St. Scholastique		2,500 00	2,453 31
Shawville Fair, Shawville		2,500 00	1,697 78
Shefford County Agricultural Society, Waterloo		2,500 00	2,389 03

Ontario

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Aylmer Fair, Aylmer		2,500 00	2,000 00
Barrie Agricultural Society, Barrie		2,500 00	2,416 90
Caledonia Agricultural Society, Caledonia		2,500 00	2,225 20
Canadian Lakehead Exhibition, Fort William		700 00	700 00
County of Carleton Agricultural Society, Richmond		2,500 00	2,382 00
County of Peel Agricultural Society, Brampton		700 00	700 00
Erin Agricultural Society, Hillsburgh		2,500 00	1,267 51
Kingston and District Agricultural Society, Kingston		700 00	700 00
Leamington District Agricultural Society, Leamington		2,500 00	2,339 00
Markham Fair, Markham		2,500 00	1,940 74
Owen Sound Agricultural Society, Owen Sound		2,500 00	2,500 00
Renfrew Agricultural Society, Renfrew		2,500 00	2,500 00
Stratford Agricultural Society, Stratford		2,500 00	2,500 00
Strathroy Agricultural Society, Strathroy		2,500 00	2,500 00
Teeswater Agricultural Society, Teeswater		2,500 00	2,277 11
The Belleville Agricultural Society, Belleville		2,500 00	1,199 00
Walkerton Agricultural Society, Walkerton		2,500 00	1,025 06
Welland County Agricultural Society, Welland		2,500 00	2,242 20
Woodstock Agricultural Society, Woodstock		2,500 00	2,470 00

Manitoba

Dauphin Agricultural Society, Dauphin	2,500 00	1,344 47
Dufferin Agricultural Society, Carman	2,500 00	2,500 00
Portage Industrial Exhibition, Portage la Prairie	2,500 00	2,310 25

Saskatchewan

Estevan Agricultural Society, Estevan	2,500 00	2,500 00
Lloydminster Agricultural Exhibition Association, Lloydminster	2,500 00	2,500 00
Melfort Agricultural Society, Melfort	2,500 00	2,500 00
Moose Jaw Agricultural Exhibition, Moose Jaw	2,500 00	2,500 00
North Battleford Agricultural Society, North Battleford ..	2,500 00	2,500 00
Prince Albert Agricultural Society, Prince Albert	2,500 00	2,500 00
Weyburn Agricultural Society, Weyburn	2,500 00	2,500 00
Yorkton Agricultural and Industrial Exhibition Association, Yorkton	2,500 00	2,500 00

Alberta

Camrose Agricultural Society, Camrose	700 00	700 00
Lethbridge and District Exhibition and Rodeo, Lethbridge ..	2,500 00	2,500 00
Red Deer Agricultural Society, Red Deer	2,500 00	2,500 00
Vegreville Exhibition Association, Vegreville	2,500 00	2,500 00
Vermilion Agricultural Society, Vermilion	2,500 00	2,500 00

British Columbia

Chilliwack Agricultural Association, Chilliwack	2,500 00	2,500 00
Interior Provincial Exhibition Association, Armstrong	2,500 00	1,979 25
Kamloops Exhibition, Kamloops	2,500 00	
Provincial Summer Fairs		
Ormstown Spring Show, Ormstown	5,000 00	4,897 59
Quebec Provincial Exhibition, Quebec	5,000 00	5,000 00
Unallocated	49,987 30	
Total Class "A" and Class "B" Fairs and Pro- vincial Summer Fairs	250,000 00	176,021 85

A Grants to Winter and Spring Fairs:*Maritime Provinces*

Maritime Winter Fair, Amherst, N.S.	5,500 00	5,500 00	5,382 94
Provincial Cattle Show, Fredericton, N.B.	4,500 00	4,500 00	4,500 00

Quebec

Great Eastern Winter Fair, Sherbrooke	5,000 00	5,000 00	4,780 00
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	Estimates	Allotments	Expenditures
<i>Ontario</i>			
Ottawa Winter Fair, Ottawa	5,000 00	5,000 00	5,000 00
Royal Agricultural Winter Fair, Toronto	50,000 00	50,000 00	50,000 00
<i>Manitoba</i>			
Manitoba Winter Fair, Brandon	5,000 00	5,000 00	5,000 00
<i>Saskatchewan</i>			
Regina Winter Fair, Regina	5,000 00	5,000 00	4,891 00
Saskatoon Winter Fair, Saskatoon	5,000 00	5,000 00	5,000 00
<i>Alberta</i>			
Calgary Winter Fair, Calgary	5,000 00	5,000 00	4,500 00
Edmonton Winter Fair, Edmonton	5,000 00	5,000 00	4,720 00
<i>British Columbia</i>			
British Columbia Beef Cattle Growers' Association	900 00	900 00	
<i>General</i>			
B Freight on live stock shipments to Royal Agricultural Winter Fair, Toronto	10,000 00	13,000 00	12,824 56
Total Winter and Spring Fairs	105,900 00	108,900 00	106,598 50
C Building Grants:			
Grants in aid of Agricultural Exhibition Associations in the construction of buildings or other major undertakings in conformity with the terms of Order in Council P.C. 2294 of June 6, 1947 and subject to allocation by Treasury Board			
Camrose Agricultural Society, Camrose, Alta.	120,000 00		
Canadian Lakehead Exhibition, Fort William, Ont.		10,000 00	10,000 00
County of Peel Agricultural Society, Brampton, Ont.		10,000 00	10,000 00
Edmonton Exhibition Association, Edmonton, Alta.		10,000 00	10,000 00
Kingston and District Agricultural Society, Kingston, Ont.		15,000 00	15,000 00
La Societe d'Agriculture du Comte de Rimouski, Rimouski, Que.		10,000 00	10,000 00
Manitoba Winter Fair, Brandon, Man.		10,000 00	10,000 00
Ottawa Winter Fair, Ottawa, Ont.		15,000 00	15,000 00
Royal Agricultural Winter Fair, Toronto, Ont.		3,353 58	3,353 58
Western Fair, London, Ont.		21,000 00	21,000 00
Unallocated		5,646 42	
Total Building Grants	120,000 00	120,000 00	114,353 58
Grand Total	\$ 475,900 00	\$ 475,900 00	\$ 396,973 43

A Payments of these grants, which are approved individually by Treasury Board, are made on the basis of a schedule approved by P.C. 2295, dated June 6, 1947, as follows: (a) up to a maximum of \$1,500 for Class A, \$700 for Class B and \$1,500 for Winter and Provincial Fairs for judging and support of Junior Activities; and (b) one half of the expenditures made for permanent improvements to buildings or fair grounds up to \$3,000 for Class A, \$1,800 for Class B and \$4,000 for Winter and Provincial Fairs per year, over a period not to exceed ten years.

B The Federal Government pays 75 per cent of freight charges on carload shipments of live stock made by the Provinces to the Royal Agricultural Winter Fair for exhibition purposes.

C Payments represent annual instalments payable in accordance with agreements approved by the Governor in Council.

Vote 22 Grants to Agricultural Organizations, as detailed in the Estimates

	Estimates	Expenditures
Canadian Council on Boys' and Girls' Club Work	10,000 00	10,000 00
Advanced Registry Board for Dairy Bulls	4,500 00	4,500 00
Canadian National Livestock Records	18,000 00	18,000 00
Advanced Registry Board for Swine	6,000 00	6,000 00
Canadian Hunter, Saddle and Light Horse Improvement Society	5,000 00	5,000 00
	<u>\$ 43,500 00</u>	<u>\$ 43,500 00</u>

MARKETING SERVICE**Vote 23 Marketing Service Administration**

	Estimates	Allotments	Expenditures
Salaries	119,947 00	123,247 00	123,038 34
Allowances	3,588 00	4,323 25	4,012 83
Miscellaneous	608 00	608 00	551 34
Printing, Stationery and Office Equipment	6,000 00	6,000 00	5,203 75
Supplies and Materials	2,000 00	2,000 00	1,498 87
Telephones, Telegrams and Postage	947 00	1,247 00	979 75
Travelling Expenses	17,000 00	12,664 75	4,589 33
	<u>\$ 150,090 00</u>	<u>\$ 150,090 00</u>	<u>\$ 139,874 21</u>

As at March 31, 1950, there were 50 salaried employees being paid from this vote, of whom 23 were permanent and 27 temporary.

Vote 24 Agricultural Economics

	Estimates	Allotments	Expenditures
Salaries	301,370 00	301,370 00	288,785 66
Allowances		600 00	233 09
A Acquisition of Equipment	3,600 00	3,825 20	3,825 20
Repairs and Upkeep of Equipment	3,000 00	3,500 00	3,473 11
Miscellaneous	2,050 00	4,150 00	2,896 08
Printing, Stationery and Office Equipment	33,900 00	31,700 00	20,930 03
Telephones, Telegrams and Postage	1,200 00	1,300 00	1,202 87
Travelling Expenses	45,000 00	43,674 80	36,854 58
	<u>\$ 390,120 00</u>	<u>\$ 390,120 00</u>	<u>\$ 358,200 62</u>

This vote was provided for expenditures in connection with the collection, analysis and interpretation of economic information as applied to agricultural products for use in formulating departmental policies; and to make available information on the marketing of agricultural products for the benefit of producers, the trade and consumers.

As at March 31, 1950, there were 105 salaried employees being paid from this vote, of whom 25 were permanent and 80 temporary.

A Purchase of 2 cars.

Votes 25 and 758 Dairy Products

	Estimates	Allotments	Expenditures
Salaries and Wages	423,430 00	435,430 00	435,097 77
Allowances	8,832 00	9,832 00	9,547 45
A Acquisition of Equipment	11,500 00	11,550 42	9,006 17
Repairs and Upkeep of Equipment	3,500 00	3,500 00	2,832 85
Freight, Express, Cartage and Refrigerator Car Service	10,000 00	9,000 00	8,293 28
B Miscellaneous	3,515 00	9,515 00	8,962 61
Printing, Stationery and Office Equipment	26,000 00	12,000 00	11,852 91
Professional and Special Services	16,000 00	16,000 00	13,323 33
Rents	4,800 00	5,300 00	5,144 92
Supplies and Materials	7,500 00	10,500 00	8,013 33
Telephones, Telegrams and Postage	9,000 00	7,500 00	7,416 00
Travelling Expenses	95,000 00	88,949 58	88,352 03
	<u>\$ 619,077 00</u>	<u>\$ 619,077 00</u>	<u>\$ 607,842 65</u>

This vote was provided for expenditures in connection with the administration of (a) the Dairy Industry Act covering such services as (i) official grading of all cheese and butter sold for export (ii) the manufacture of ice cream in accordance with prescribed standards (iii) the supervision of refrigerated car service for butter, cheese and eggs, and the loading and storage of perishable products exported from Canada and their discharge at principal ports in the United Kingdom; (b) the Meat and Canned Foods Act relating to the operation of concentrated milk establishments; (c) the Cold Storage Act under which the construction of cold storage warehouses may be subsidized; and (d) the Cheese and Cheese Factory Improvement Act under which premiums are paid on quality cheese, and subsidies paid on the construction and improvement of cheese factories.

As at March 31, 1950, there were 161 salaried employees being paid from this vote, of whom 105 were permanent and 56 temporary.

A Includes the purchase of 4 new cars at a net cost of \$8,679.77 after deducting allowances of \$765 for 2 used cars.

B Includes \$6,898.56 paid to the International Institute of Refrigeration for membership fees for the years 1940-1947 inclusive, as authorized by P.C. 18/2000, April 19, 1950.

Votes 26, 759 and 569 Subsidies for Cold Storage Warehouses under the Cold Storage Act, and Grants, in the amounts detailed in the Estimates

	Estimates	Expenditures
SUBSIDIES		
<i>Nova Scotia</i>		
Canning, United Fruit Companies of Nova Scotia Limited	11,422 00	11,421 57
Coldbrook, United Fruit Companies of Nova Scotia Limited	42,578 00	22,348 75
Middle Musquodoboit, Musquodoboit Valley Co-operative Limited	3,825 00	3,177 99
Middleton, United Fruit Companies of Nova Scotia Limited	37,500 00	17,092 55
New Minas, Aca Co-operative Association Limited	4,452 00	4,451 52
Scotsburn, Scotsburn Co-operative Creamery Company Limited	2,391 00	2,390 70
<i>Prince Edward Island</i>		
New Glasgow, New Glasgow Dairying Company	1,500 00	
<i>New Brunswick</i>		
Fredericton, Capital Co-operative Limited	48,000 00	28,618 45
Moncton, Moncton Cold and General Storage Limited	2,512 00	2,511 70
Saint John, Municipality of City and County	2,039 00	2,038 94

	Estimates	Expenditures
<i>Quebec</i>		
Chicoutimi, Les Entrepôts Frigorifiques	19,818 00	18,246 86
Chicoutimi, Societe Co-operative Agricole	480 00	480 00
Farnham, Quebec Apple Growers Co-operative	22,307 00	
Jonquiere, Entrepôts Frigorifiques du Saguenay	14,737 00	
Macamic, Societe Co-operative Agricole de Royal Roussillon et Poulares	6,738 00	3,594 48
Marieville, Co-operative des Produits Avicoles	532 00	531 94
St. Anselme Station, La Co-operative Avicole Regionale d'Etchemin	1,374 00	
St. Bruno, Les Abattoirs du Saguenay	62,475 00	
St. Damase, Societe Co-operative Agricole	1,631 00	1,631 00
Ste. Germaine de Grantham, Societe Co-operative Agricole	593 00	592 34
St. Patrice, Societe Co-operative Agricole	5,011 00	
Victoriaville, L'Abattoir Co-operative Agricole du Bois Franc	7,470 00	7,469 96
<i>Ontario</i>		
Bradford, Bradford Co-operative Cold Storage Limited	5,348 00	5,347 27
Clarkson, Clarkson Co-operative Storage Limited	34,650 00	33,285 81
Collingwood, Hamilton, W.L.	564 00	563 56
Dixie, Dixie Growers Co-operative Limited	2,400 00	2,400 00
Elmvale, First Co-operative Packers of Ontario	330 00	330 00
Fergus, Fergus Co-operative Association	415 00	414 69
Forest, Lambton Growers Cold Storage Company Limited	1,269 00	1,268 95
Grimsby Beach, Grimsby Growers Co-operative Limited	7,275 00	
Hamilton, Langs Foods Limited	14,967 00	14,966 37
Iroquois, St. Lawrence Valley Co-operative Storage Limited	1,172 00	1,171 33
Newcastle, Durham Growers Co-operative Storage Limited	27,000 00	
New Liskeard, Temiskaming Producers Co-operative Company Limited	1,800 00	
Ottawa, Connell Cold Storage	3,920 00	3,919 62
Owen Sound, North Grey Cheese Co-operative	1,032 00	1,031 16
Owen Sound, Owen Sound Cold Storage Limited	685 00	684 59
Renfrew, Upper Ottawa Co-operative Poultry Products	786 00	785 85
St. Catharines, Ontario Grape Growers Co-operative Limited	97,757 00	56,829 23
Thornbury, Georgian Bay Fruit Growers Limited	2,973 00	2,972 71
Trenton, Central Cold Storage Limited	1,786 00	1,785 19
Vineland Station, Vineland Growers Co-operative Association	22,080 00	22,080 00
Woodstock, Oxford Farmers Co-operative Produce Company	3,725 00	3,724 33
Woodstock, Oxford Fruit Co-operative Limited	2,637 00	2,636 63
<i>Manitoba</i>		
Winkler, Winkler Co-operative Creamery Limited	4,350 00	4,349 74
Winnipeg, Crescent Cold Storage Limited	15,655 00	15,654 10
Winnipeg, North Star Cold Storage Company Limited	1,590 00	1,589 04
Winnipeg, Winnipeg Cold Storage Company Limited	35,677 00	20,550 00
<i>Saskatchewan</i>		
Prince Albert, Central Storage Limited	6,454 00	6,453 83
<i>Alberta</i>		
Edmonton, Edmonton Cold Storage Company Limited	30,000 00	
Red Deer, Central Alberta Dairy Pool	662 00	661 03
<i>British Columbia</i>		
Armstrong, MacDonald and Company	2,137 00	
Armstrong, Okanagan Egg Producers Association	57 00	56 13
Canoe, Salmon Arm Farmers Exchange	22,715 00	22,715 00
Cloverdale, Surrey Co-operative Association	153 00	152 54
Creston, Creston Co-operative Fruit Exchange	22,350 00	9,824 67
Erickson, Creston Packers Limited	20,872 00	8,034 68
Erickson, Erickson Co-operative Union	7,152 00	3,187 07
Kamloops, Kamloops District Fruit and Vegetable Co-operative Growers Association	10,800 00	

British Columbia—Concluded

	Estimates	Expenditures
Kamloops, Kamloops Ice and Cold Storage Company Limited	1,047 00	
Kamloops, Thompson Valley Growers Co-operative Exchange	1,047 00	1,046 45
Kelowna, British Columbia Orchards Co-operative Association	47,403 00	47,401 42
Kelowna, Cascade Co-operative Union	19,283 00	9,929 75
Kelowna, Kelowna Growers Exchange	50,953 00	50,951 73
Kelowna, Laurel Co-operative Union	1,719 00	1,718 26
Kelowna, Okanagan Packers Co-operative Union	18,291 00	18,290 32
Keremeos, Keremeos Fruits Limited	513 00	
Keremeos, Keremeos Growers Co-operative Association	1,126 00	1,024 87
Mission City, Pacific Co-operative Union	2,670 00	2,669 99
Okanagan Centre, Okanagan Valley Land Company	1,400 00	
Okanagan Centre, Winoka Co-operative Exchange	1,400 00	1,400 00
Oliver, Haynes Co-operative Growers Exchange	2,964 00	2,964 00
Oliver, Mabey, George E.	563 00	562 90
Oliver, Oliver Co-operative Growers Exchange	2,316 00	2,315 81
Oliver, Southern Co-operative Exchange	4,950 00	4,950 00
Osoyoos, Monashee Co-operative Growers Association	5,238 00	5,237 89
Osoyoos, Osoyoos Co-operative Growers	1,405 00	1,404 06
Oyama, Vernon Fruit Union	1,472 00	1,471 37
Peachland, Walters Limited	3,971 00	
Penticton, Penticton Co-operative Growers	9,400 00	7,086 99
Penticton, Pyramid Co-operative Growers	2,035 00	2,034 79
Penticton, United Co-operative Growers Association	4,885 00	4,884 26
Rutland, Kelowna Growers Exchange	1,671 00	
Rutland, McLean and Fitzpatrick	1,072 00	1,071 60
Summerland, Summerland Co-operative Growers Exchange	20,558 00	11,077 03
Vancouver, British Columbia Coast Vegetable Co-operative Association	1,975 00	1,974 25
Vancouver, British Columbia Ice and Cold Storage Limited	343,976 00	29,442 26
Vancouver, Vancouver Ice and Cold Storage Limited	44,055 00	
Vernon, MacDonald, R. H. and Sons	800 00	800 00
Vernon, Vernon Fruit Union	22,645 00	22,644 49
Westbank, Westbank Co-operative Growers Association	11,510 00	11,509 83
Westbank, Westbank Orchards	270 00	270 00
West Summerland, Occidental Fruit Company Limited	649 00	648 26
Winfield, Vernon Fruit Union	45,948 00	45,947 14
Wynndel, Co-operative Fruit Growers Limited	2,825 00	2,824 72
Yarrow, Yarrow Growers Co-operative Union	161 00	160 41
Total Subsidies	1,398,746 00	671,738 72

GRANTS

New Brunswick

East Florenceville, Carleton Co-operative Limited	6,900 00	938 36
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Quebec

Baie St. Paul, La Co-operative Agricole	351 00	
Dupuy, Societe Co-operative Agricole de Dupuy et Ste. Jeanne d'Arc	882 00	300 38
St. Ambroise de Kildare, Cremerie Co-operative de St. Ambroise	4,500 00	
St. Claude, Societe Co-operative Agricole de Produits Laitiers	352 00	351 41

Ontario

Embro, Oxford Farmers Co-operative Produce Company	12,100 00	9,351 85
North Bay, North Bay Co-operative Creamery Company Limited	462 00	461 08

	Estimates	Expenditures
<i>Alberta</i>		
Camrose, O'Riordan, R. D.	2,021 00	2,020 05
Edmonton, Alberta Poultry Producers Limited	2,102 00	2,101 06
<i>British Columbia</i>		
Creston, Creston Co-operative Fruit Exchange	965 00	964 19
Duncan, Vancouver Island Poultry Co-operative Association	123 00	122 95
Haney, North Fraser Co-operative Association	118 00	117 58
Kelowna, Kelowna Growers Exchange	4,509 00	4,508 35
New Westminster, Pacific Fur Breeders Association	4,691 00	
Rutland, McLean and Fitzpatrick	160 00	160 00
Westbank, Westbank Orchards	255 00	254 69
Total Grants	40,491 00	21,651 96
Grand Total	<u>\$1,439,237 00</u>	<u>\$ 693,390 67</u>

These payments represent 30 per cent of the cost of the projects, of which 15 per cent is paid on completion, 7 per cent after 1 year of operation, 4 per cent after 2 years, 2 per cent after 3 years and the remaining 2 per cent after 4 years. Payments to those companies, which did not conform at the outset with the provisions of the Act and are therefore not eligible for subsidies, are made as grants under individual Treasury Board authorities.

Vote 27 Fruit, Vegetables and Maple Products, and Honey, including Grant of \$5,000 to Canadian Horticultural Council

	Estimates	Allotments	Expenditures
Salaries	718,150 00	745,806 00	745,537 32
Allowances		444 00	443 39
A Acquisition of Equipment	20,000 00	8,750 00	8,736 41
Repairs and Upkeep of Equipment	7,500 00	6,430 00	6,420 38
Freight, Express and Cartage	1,800 00	990 00	980 68
Grant to Canadian Horticultural Council	5,000 00	5,000 00	5,000 00
Miscellaneous	5,540 00	3,850 00	3,841 50
Printing, Stationery and Office Equipment	57,000 00	46,700 00	46,645 06
Professional and Special Services	1,000 00	700 00	658 36
Rents	2,570 00	2,570 00	2,443 72
Supplies and Materials	2,900 00	2,700 00	2,599 19
Telephones, Telegrams and Postage	11,200 00	11,320 00	11,319 81
Travelling Expenses	96,000 00	93,400 00	93,328 98
	<u>\$ 928,660 00</u>	<u>\$ 928,660 00</u>	<u>\$ 927,954 80</u>

This vote was provided for expenditures in connection with the administration of the Fruit, Vegetables and Honey Act, the Maple Products Industry Act and the Meat and Canned Foods Act as it pertains to fruit and vegetables.

As at March 31, 1950, there were 276 salaried employees being paid from this vote, of whom 156 were permanent and 120 temporary.

A Includes the purchase of 5 new cars at a net cost of \$6,241.30 after deducting allowances of \$3,209 for 5 used cars.

Revenues arising from services provided through the above expenditures amounted to \$283,703.17 and included inspection fees, \$253,327.92, and registration and licence fees, \$29,475.50.

Vote 28 Live Stock and Live Stock Products

	Estimates	Allotments	Expenditures
Salaries	822,567 00	822,567 00	820,842 04
Allowances	4,356 00	4,356 00	1,707 68
A Acquisition of Equipment	12,000 00	12,000 00	11,509 98
Freight, Express and Cartage	1,000 00	1,800 00	1,649 35
Miscellaneous	2,527 00	4,027 00	3,761 37
Printing, Stationery and Office Equipment	41,000 00	36,200 00	25,916 76
Professional and Special Services	1,000 00	1,000 00	998 70
Rents	8,000 00	8,000 00	7,351 45
Repairs and Upkeep of Equipment	6,300 00	8,300 00	7,876 16
Supplies and Materials	7,700 00	7,700 00	6,709 05
Telephones, Telegrams and Postage	20,800 00	20,800 00	20,575 22
Travelling Expenses	186,500 00	187,000 00	184,220 57
	<u>\$1,113,750 00</u>	<u>\$1,113,750 00</u>	<u>\$1,093,118 33</u>

This vote was provided for expenditures in connection with the administration of the Live Stock and Live Stock Products Act as it relates to (a) the grading of live stock products, poultry and eggs; (b) the improvement in marketing facilities and merchandising methods for live stock and poultry products; and (c) fur grading.

As at March 31, 1950, there were 291 salaried employees being paid from this vote, of whom 138 were permanent and 153 temporary.

A Includes the purchase of 5 new cars at a net cost of \$8,530.50, after deducting allowances of \$875 for 3 used cars.

Votes 29 and 760 Marketing of Agricultural Products, including temporary appointments that may be required to be made notwithstanding anything contained in the Civil Service Act, the amount available for such appointments not to exceed \$6,000

	Estimates	Allotments	Expenditures
Temporary Assistance	6,000 00	6,000 00	855 88
Miscellaneous	100 00	100 00	
A Marketing Projects including Advertising	91,078 00	91,078 00	56,955 41
Printing, Stationery and Office Equipment	200 00	200 00	
Telephones, Telegrams and Postage	200 00	200 00	
Travelling Expenses	2,422 00	2,422 00	
	<u>\$ 100,000 00</u>	<u>\$ 100,000 00</u>	<u>\$ 57,811 29</u>

A Includes the following payments for: advertising in connection with butter, \$12,155.62 and canned peas and tomato juice, \$20,000; printing of recipes and pamphlets, \$18,279.55.

Agricultural Products Co-operative Marketing Act, c. 28, 1939, as amended.....\$ 509,173 83

Section 3 (1), as amended, authorizes the Minister, with the approval of the Governor in Council, to enter into agreements with co-operative associations, processors or selling agencies, for the marketing of agricultural products, which include live stock and live stock products, and to guarantee to such marketing agencies, the payment of amounts prescribed under conditions contained in the Act. Payments as follows were made in respect of ranch bred fox pelts delivered by primary producers during 1946-47 and 1947-48: L'Association des Producteurs de Fourrures de Nicolet, Gentilly, Que., \$22,622.82; Hudson's Bay Company, Montreal, \$54,965.58; Nova Scotia Silver Fox Breeders' Association, Bridgetown, N.S., \$6,236.46; Prince Edward Island Fur Pool Limited, Summerside, P.E.I., \$203,759.01; Quebec Fur Breeders' Co-operative Association, Quebec, \$221,589.96.

GENERAL

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....\$ 6,930 00

SPECIAL

Vote 30 Prairie Farm Rehabilitation Act and Water Storage

	Estimates	Allotments	Expenditures
Headquarters Administration—			
Temporary Assistance	92,446 00	99,668 69	99,571 42
Freight, Express and Cartage	100 00	295 43	295 43
Miscellaneous	354 00	3,480 71	3,473 06
Printing, Stationery and Office Equipment	11,500 00	13,138 54	13,138 54
Telephones, Telegrams and Postage	500 00	5,180 19	5,180 19
Travelling Expenses	7,000 00	8,395 72	8,387 72
A Acquisition of Equipment	187,200 00	132,212 06	132,212 06
Repairs and Upkeep of Equipment	117,900 00	59,309 90	59,309 90
Land Utilization—			
Administration	35,300 00	27,441 79	27,441 79
Construction of Community Pastures and Reserve			
Grazing Areas	361,400 00	486,789 29	
Archie			8,845 43
Auvergne Wise Creek			25,898 35
Battle River Cutknife			16,351 74
Battle Creek			5,757 86
Beaver Hills			8,173 87
Caledonia-Elmsthorp			50,942 11
Coteau No. 255			16,432 36
Elbow No. 223-4			7,351 25
Kindersley No. 290-1			25,805 14
Kindersley No. 290-2			6,116 17
Lomond No. 3			7,869 52
Lone Tree No. 18			5,638 47
McCraney No. 282			30,329 71
Masefield No. 17			6,583 03
Mariposa No. 350			13,954 12
Paynton No. 470			11,359 93
Rosedale No. 283			11,333 26
Shamrock No. 134			18,474 41
Val Marie No. 47			33,923 88
Westbourne			13,228 10
Wreford			12,569 38
Bitter Lake Irrigation			7,639 11
Brockenshell No. 1			6,546 38
Excel			5,013 38
Swift Current-Webb			8,137 91
Wellington			8,955 21
Projects under \$5,000			57,930 46
General—			
Salaries and Wages			47,294 10
Travelling Expenses			29,497 68
Supplies and Materials			26,695 28Cr.†
Miscellaneous			5,036 65
	361,400 00	486,789 29	486,293 69
Pasture Improvements	17,000 00	13,141 57	13,141 57
Management and Operation of Community Pastures ..	177,300 00	189,242 74	189,242 74
Re-establishment of Farmers	25,000 00	782 35	782 35
Experimental Regrassing and Grazing Surveys	25,000 00	25,891 37	25,891 37
Water Development—			
Administration	54,830 00	49,835 73	49,635 73
B Small Projects (subject to allocation by Treasury			
Board, except where less than \$5,000 is required) ...	1,305,590 00		
Dams and Dugouts		398,128 50	398,040 79
Reservoirs and Main Works—			
Bare Creek		873 00	873 00
Brunswick Coulee Water Users Association		4,631 00	4,631 00
C.Y. Water Users Association		16,477 62	16,477 62
Dry Lake		10,000 00	9,729 35
Edenwold R.M. No. 158		15,600 00	15,599 20
Elfros R.M. No. 307		7,321 62	7,321 62

	Estimates	Allotments	Expenditures
<i>Reservoirs and Main Works—Concluded</i>			
Enfield		9,246 94	9,246 94
Eureka Irrigation District		15,000 00	14,967 64
Frenchman Flats		9,996 00	9,996 00
Kindersley R.M. No. 290		2,007 36	2,007 36
L.I.D. No. 21		5,218 97	5,218 97
Mankota		23,837 70	23,837 70
Montmartre R.M. No. 126		8,208 20	8,208 20
Pinto Creek R.M. No. 75		20,000 00	19,896 12
Reciprocity R.M. No. 32		27,500 00	27,410 59
Rosedale R.M. No. 283		858 00	858 00
Scotsguard Dam		2,000 00	1,962 00
Serviceberry Creek		17,518 93	17,518 93
Sioux Reservoir		8,605 12	8,605 12
Squaw Coulee		18,000 00	17,931 49
Truax Dam		12,000 00	11,899 56
Valley Park Irrigation District		8,133 38	8,133 38
Westbourne		6,506 97	6,506 97
Whiska Creek No. 106		36,953 69	36,953 69
Projects under \$5,000		46,799 32	46,749 39
Completion of Community Projects		72,028 33	72,028 33
Maintenance of Completed Projects		71,031 39	71,031 39
General—			
Salaries		395,260 24	236,430 32
Travelling Expenses			140,514 79
Supplies and Materials			3,446 52
Miscellaneous			14,792 57
	1,305,590 00	1,269,742 28	1,268,824 55
B Large Irrigation and Water Storage Projects Construction	145,630 00		
Administration		4,881 12	4,881 12
Vidora-Consul		56,508 73	56,508 73
Berry Creek Improvement		9,677 76	9,677 76
North Herbert Extension		14,322 69	14,322 69
	145,630 00	85,390 30	85,390 30
B Large Projects Maintenance	125,650 00	122,829 50	122,829 50
Project Improvements and Explorations	29,400 00	9,860 65	9,860 65
B Operation of Irrigation Projects	142,050 00	244,375 89	244,375 89
Equipment Depot	73,850 00	90,858 49	90,858 49
Purchase of Land, Land Sales and Records	15,000 00	14,946 81	14,946 81
Supplies and Materials		26,211 38	26,211 38
Purchase of Bulls	50,000 00	20,978 62	20,978 62
	<u>\$3,000,000 00</u>	<u>\$3,000,000 00</u>	<u>\$2,998,273 75</u>

† Represents the value of supplies and materials, in excess of purchases, issued from stores during the fiscal year.

This vote was provided for expenditures in connection with the rehabilitation of drought and soil drifting areas in the three Prairie Provinces under policies of land utilization and water storage and development.

As at March 31, 1950, there were 156 salaried employees being paid from this vote, of whom 2 were permanent and 154 temporary.

Wages of labourers and casual employees amounted to \$594,593.22.

A Includes the purchase of 15 new cars at a net cost of \$25,038.85 after deducting allowances of \$4,977.55 for 8 used cars; 16 new trucks at a net cost of \$39,621.68 after deducting allowances of \$4,521 for 8 used trucks; 1 snow plow, \$2,853.08; 1 roller, \$2,250; 2 bulldozers, \$3,384; 3 tractors at a net cost of \$8,216 after deducting allowances of \$1,600 for 2 used tractors; 2 trailers, \$4,144.40; 1 scraper, \$3,590; 1 shear, \$2,602; 1 motor, \$1,238.42.

B Two contracts amounting to \$51,828.50 were awarded to Northern Wood Preservers Ltd., for the supplying of creosoted posts. Payments in the current year were \$28,418.09 and payments to date \$45,344.09.

Contractual payments of \$5,000 or over for rental of equipment were made to the following: C. G. Benning, \$12,237; Bill's Transfer, \$20,443.45; W. E. Clark, \$19,229.10; L. A. Dressel, \$13,155; R. Drury, \$10,910.50; A. N. Duff, \$5,600; D. K. Forbes, \$96,888.91; Gibbs Bros., \$5,240; F. R. Gibbs, \$6,401.50; J. Gilchrist, \$11,525;

J. W. Good, \$11,607.50; Henderson Bros. & Co., \$6,204; J. V. King, \$12,425; T. Klemke, \$5,618.50; Kvisle Bros., \$13,929.30; J. K. McLachlan, \$5,881; L. D. McMillan and J. K. McLachlan, \$25,115; Murray and Paul, \$20,698.50; Northwest Construction Co., \$23,976.25; Oliver and Maybley, \$8,000; P. & S. Construction Co., \$5,082; H. W. Pederson, \$43,537.45; R. G. Pollock, \$13,989.02; C. C. Smith, \$36,201.75; G. Smith, \$6,148.68; C. H. Stewardson, \$7,074.50; R. F. Swinton, \$5,181; D. Wakefield, \$7,732.03; R. Wellings, \$38,963; H. Wiebe, \$16,385.50.

Revenues arising from services provided through the above expenditures amounted to \$266,236.94 and included pasture fees, \$179,121.81; breeding fees, \$24,960; sale of live stock, \$17,405.91; water charges, \$12,617.36; sale of irrigated land, \$12,084.77; sale of produce, \$6,050.94 and inoculation fees, \$6,339.72.

Vote 31 Major Irrigation and Water Conservation Projects in the Prairie Provinces

	Estimates	Allotments	Expenditures
St. Mary Irrigation Project	2,900,000 00		
Administration		348,000 00	347,612 00
Consultation and Experiments		14,200 00	12,043 93
Purchase of Equipment		46,500 00	33,515 46
Repairs to Equipment		10,000 00	6,600 52
General Works		24,500 00	19,876 76
Contract: E. Flak, \$10,146; payments \$6,087.60.			
St. Mary's Dam		1,995,800 00	1,878,266 55
Contract for completion of irrigation tunnel: Assiniboia Engineering Co. Ltd., cost plus fixed fee of \$100,000; payments, \$798,355.61; to date \$938,368.65.			
Contract for construction of main dam: W. C. Wells Construction Co. Ltd., \$2,979,490; payments, \$990,663.61; to date \$1,633,731.28.			
Contract for supplying reinforcing steel: Dominion Bridge Co. Ltd., \$21,729.06; payments, \$3,456.05.			
Canals		483,000 00	455,347 89
Contract: Brabant Brothers Ltd., \$102,429; payments, \$84,186.59.			
Contract: Continental Construction Ltd., \$67,483.05; payment in full.			
Contract: Doncaster Construction Co., \$56,393.96; payment in full.			
Contract: Doncaster Construction Co., \$223,550; payments, \$104,847.20.			
Contract: Remington Brothers, \$41,572.25; payment in full.			
Contract for supplying wood stave pipe: Pacific Coast Pipe Co. Ltd., \$85,173.80; payments, including final payment, \$44,179.81.			
Contract for supplying reinforcing steel: Dominion Bridge Co. Ltd., \$5,220.72; payment in full.			
Contractual payment for rental of equipment, New West Construction Co. Ltd., \$21,837.06.			
Land Purchase		178,000 00	127,917 10
	2,900,000 00	3,100,000 00	2,881,180 21
Bow River Irrigation Project, conditional upon satisfactory agreements with the Province of Alberta and others ...	2,000,000 00		
Supervision		16,000 00	
Operation and Maintenance		22,000 00	
Surveys and Supervision		250,000 00	50,375 12
Construction		1,750,000 00	36,567 73
	2,000,000 00	2,038,000 00	86,942 85
South Saskatchewan River Irrigation Project: Engineering Surveys, Land Use and Economic Surveys and Other Investigational Work	2,000,000 00		
Administration and Engineering Survey		467,860 00	446,409 65
Contractual payments for rental of equipment: R. E. Creelman, \$18,419.50; A. Mainville, \$21,477.50.			

	Estimates	Allotments	Expenditures
D Purchase of Equipment		242,800 00	204,443 91
Repairs to Equipment		14,000 00	12,874 43
Economic Survey		100,000 00	21,261 75
General Investigations		722,140 00	177,053 11
Contract for supplying wood stave pipe: Pacific Coast Pipe Co. Ltd., \$5,676; payment in full.			
Contractual payments for rental of equipment: Continental Construction Ltd., \$7,325; R. E. Creelman, \$11,860.25.			
Payments for air mapping: Aero Surveys Ltd., \$33,337.78; Photographic Surveys Corporation, \$20,049.90.			
	2,000,000 00	1,546,800 00	862,042 85
Survey and Engineering Costs on Water Development Projects in the Prairie Provinces, including the Red Deer Diversion Project	600,000 00	598,975 00	458,049 00
Contractual payment for rental of equipment: Province of Manitoba, Department of Mines and Resources, \$5,064.60.			
Includes the purchase of 1 snowmobile, \$2,956.55; 1 car, \$1,887.55.			
Other Projects:			
Dead Fish Creek		48,000 00	47,832 06
Cypress Water Shed—Channel Improvements		92,200 00	86,900 39
Sounding Creek Project		52,000 00	51,988 33
Birtle Dam		12,689 00	12,339 59
Alexander Project		11,336 00	11,331 70
Contractual payments for rental of equipment (in respect of the 5 items above)—R. S. Auld, \$26,586.10; J. V. King, \$9,953.50; Kirby Cartage, \$14,038.63; R. G. Pollock, \$6,715; R. Timms, \$36,757; K. R. Tracey, \$9,553.64; N. Zeller, \$12,075.			
Includes the purchase of 1 pump, \$4,646; 2 engines, \$9,204.			
		216,235 00	210,392 07
	7,500,000 00	7,500,000 00	4,498,606 98

This vote was provided for expenditures in connection with major projects for water conservation and irrigation in the Prairie Provinces.

As at March 31, 1950, there were 181 temporary salaried employees being paid from this vote.

Wages of labourers and casual employees amounted to \$346,771.96.

- A Includes payment of \$8,172.25 to the National Research Council for the construction of a model of spillway for the Dam.
- B Includes the purchase of 9 new cars at a net cost of \$16,187.33 after deducting allowances of \$2,127 for 4 used cars; 5 new trucks at a net cost of \$8,563.47 after deducting allowances of \$997 for 3 used trucks; 1 disc, \$1,214.45; 1 compression testing machine, \$1,075.
- C Includes payments as follows: Hutterite Brethren, \$79,394.03; George James, \$5,024.14; L. W. Kaughman, \$9,592; Harry Scott, \$5,124.80; T. D. Leavitt, \$12,707.
- D Includes the purchase of 9 new cars at a net cost of \$17,078.05 after deducting an allowance of \$575 for 1 used car; 17 new trucks at a net cost of \$34,355.94 after deducting allowances of \$4,400 for 8 used trucks; 4 jeeps, \$6,746.80; 1 truck-mounted drill, \$23,239.54; 1 snow plow, \$7,200; 1 soil coring machine, \$5,399.91; 1 scraper plane, \$3,118; 1 electric generator and regulator, \$1,425; 1 hydrauger, \$3,904.56; 1 compression machine, \$6,509.25.

Revenues arising from services provided through the above expenditures amounted to \$17,108.98 and included sale of produce, \$8,933.50 and rentals, \$5,845.66.

Vote 32 Prairie Farm Assistance Act Administration

	Estimates	Allotments	Expenditures
Salaries and Wages	295,000 00	295,000 00	261,838 37
Freight, Express and Cartage	2,000 00	2,000 00	567 48
Telephones, Telegrams and Postage	11,000 00	11,000 00	6,282 25
Printing, Stationery and Office Equipment	12,000 00	12,000 00	4,424 04
Travelling Expenses	175,000 00	175,000 00	161,923 57
Publicity and Advertising	1,000 00	1,000 00	
Miscellaneous	3,000 00	3,000 00	1,366 49
Repairs and Upkeep of Equipment	1,000 00	1,000 00	537 32
	<u>\$ 500,000 00</u>	<u>\$ 500,000 00</u>	<u>\$ 436,939 52</u>

Under the Act, authority for appointments and rates of pay is vested in the Governor in Council.
As at March 31, 1950, there were 63 temporary salaried employees being paid from this vote.

Prairie Farm Assistance Act, c. 50, 1939—Amount transferred to meet the deficit in the
Prairie Farm Emergency Fund.....\$ 13,138,313 01

This Act provides for a levy of one per cent to be deducted by all licensed purchasers of grain from farmers in the spring wheat area, the amounts so deducted to be transferred to the Board of Grain Commissioners for deposit to the credit of a special account known as the Prairie Farm Emergency Fund. Awards are made under the provisions of the Act to farmers in the spring wheat area in accordance with crop failure conditions provided for in the Act and are payable from this fund. If at any time the fund is insufficient to pay these awards, the Act provides that the Minister of Finance, with the approval of the Governor in Council, may make an advance to the fund of the amount required to meet the deficit.

Further details of the above expenditures are shown in the following statement:

Crop Year	Manitoba	Saskatchewan	Alberta	Total
Further payments and adjustments:				
1940 to 1947 inclusive	121 50	5,223 60	3,404 75	8,749 85
1948	2,209 25	156,519 00	248,340 75	407,069 00
Payments, 1949	280,475 75	15,204,920 00	5,554,767 25	21,040,163 00
	<u>\$ 282,806 50</u>	<u>\$ 15,366,662 60</u>	<u>\$ 5,806,512 75</u>	<u>21,455,981 85</u>
Less: Amount provided through levy ...				8,317,668 84
Net Requirements .				<u>\$ 13,138,313 01</u>

STATEMENT OF PAYMENTS BY FISCAL AND CROP YEARS FROM INCEPTION OF THE POLICY

FISCAL YEARS

Fiscal Year	Manitoba	Saskatchewan	Alberta	British Columbia	Total
1939-40	849,998 26	7,251,661 76	1,351,801 60		9,453,461 62
1940-41	613,211 38	5,583,256 63	503,298 10		6,699,766 11
1941-42	84,662 96	11,138,107 89	2,457,972 02		13,680,742 87
1942-43	8,498 13	1,203,816 44	1,081,114 84		2,293,429 41
1943-44	13,180 67	3,982,522 31	2,162,560 28		6,158,263 26
1944-45	75,863 00	3,930,090 49	3,003,767 29		7,009,720 78
1945-46	114,560 47	12,275,906 89	4,092,855 50		16,483,322 86
1946-47	12,187 50	9,137,524 26	1,767,712 88		10,917,424 64
1947-48	432,977 95	13,213,108 35	3,149,361 97		16,795,448 27
1948-49	119,025 00	11,964,561 61	2,771,447 98	4,166 25	14,859,200 84
1949-50	282,806 50	15,366,662 60	5,806,512 75		21,455,981 85
	<u>\$ 2,606,971 82</u>	<u>\$ 95,047,219 23</u>	<u>\$ 28,148,405 21</u>	<u>\$ 4,166 25</u>	<u>\$125,806,762 51</u>

Crop Year	CROP YEARS				British Columbia	Total
	Manitoba	Saskatchewan	Alberta			
1939	905,416 54	7,574,456 69	1,429,327 72			9,909,200 95
1940	614,156 03	5,594,463 74	503,407 65			6,712,027 42
1941	36,513 28	12,010,121 12	3,466,261 30			15,512,895 70
1943	16,685 25	5,037,456 37	2,425,046 84			7,479,188 46
1944	163,501 97	2,980,282 68	2,833,762 91			5,977,547 56
1945	30,148 50	12,541,670 66	4,395,719 27			16,967,538 43
1946	6,163 50	9,204,819 72	1,620,922 17			10,831,905 39
1947	490,472 25	13,367,919 50	3,375,063 60	4,166 25		17,237,621 60
1948	63,438 75	11,531,108 75	2,544,126 50			14,138,674 00
1949	280,475 75	15,204,920 00	5,554,767 25			21,040,163 00
	<u>\$ 2,606,971 82</u>	<u>\$ 95,047,219 23</u>	<u>\$ 28,148,405 21</u>	<u>\$ 4,166 25</u>		<u>\$125,806,762 51</u>

In the crop year 1942, crop conditions were so generally satisfactory, that no payments were necessary.

Of the grand total, an amount of \$46,789,685.10 was obtained by the levy and \$79,017,077.41 was transferred from unappropriated moneys in the Consolidated Revenue Fund to meet the deficits.

Vote 33 To provide for assistance to encourage the improvement of cheese and cheese factories

	Estimates	Allotments	Expenditures
A Subsidies for construction and reconstruction of cheese factories; improving cheese maturing facilities in cheese factories and the standardization of cheese pressing equipment	400,000 00	400,000 00	148,508 22
B Premiums on high quality cheese	1,300,000 00	1,300,000 00	974,543 38
	<u>\$1,700,000 00</u>	<u>\$1,700,000 00</u>	<u>\$1,123,051 60</u>

The Cheese and Cheese Factory Improvement Act, c. 13, 1939, governs payments made under this vote.

- A Subsidies to the extent of 50 per cent of the amount actually expended for the following purposes by the owners of cheese factories were paid: amalgamation and construction of new factories, \$120,208.05; insulating and/or refrigerating existing factories, \$28,300.17.

The following is a distribution of expenditures by provinces, the number of factories participating being shown in parentheses:

Amalgamation and new construction: Quebec (5), \$109,162.82; Ontario (7), \$11,045.23.

Insulating and/or refrigerating: Quebec (8), \$4,494.19; Ontario (33), \$22,890.59; Manitoba (1), \$915.39.

- B Rates of payment were one cent per pound on cheese scoring 93 points and two cents on cheese scoring 94 or more points. The following is a distribution of expenditures by provinces, the number of participating factories being shown in parentheses: Prince Edward Island (6), \$1,548.74; New Brunswick (7), \$1,520.35; Quebec (230), \$130,866.16; Ontario (423), \$825,390.39; Manitoba (13), \$3,202.93; Saskatchewan (3), \$313.07; Alberta (11), \$10,156.88; British Columbia (1), \$1,544.86.

Vote 34 To provide assistance for the replacement of maple production equipment.... 500,000 00 Expenditures.....\$ 471,750 55

This vote was provided to cover payments to the Government of the Province of Quebec pursuant to a 1940 agreement under which the Federal and Provincial Governments undertook mutually to assist producers of maple products in the Province to replace lead-contaminated sap buckets with others of approved material. Under this agreement, the Province undertakes to assist producers in organizing into groups, co-operatives and associations for the purpose of making quantity purchases of the approved buckets direct from the manufacturers. The cost to these organized groups from April 1, 1949 was 15 cents for 1½ gallon and 18 cents for 2 gallon buckets. The balance is paid to the manufacturers by the Province which is recouped by the Federal Government for 50 per cent of such expenditure.

Payments to date amount to \$1,317,449.99.

Vote 35 To provide for Administrative Expenses, Agricultural Prices Support Act, 1944

	Estimates	Allotments	Expenditures
Temporary Assistance	44,000 00	44,000 00	25,590 81
Travelling Expenses	10,000 00	10,000 00	7,803 59
Telephones, Telegrams and Postage	2,000 00	2,000 00	123 28
Printing, Stationery and Office Equipment	2,000 00	2,000 00	1,554 39
Miscellaneous	2,000 00	2,000 00	875 09
	<u>\$ 60,000 00</u>	<u>\$ 60,000 00</u>	<u>\$ 35,947 16</u>

This vote was provided for expenditures in connection with administration of the Agricultural Prices Support Board, established under the authority of the Agricultural Prices Support Act, c. 29, 1944, as amended. The Agricultural Prices Support Account—see under Open Accounts further on in this section, is maintained in connection with the operations of the Board.

As at March 31, 1950, there were 11 temporary salaried employees being paid from this vote.

Vote 762 Amount required to recoup the Agricultural Prices Support Account to cover the net operating loss of the Agricultural Prices Support Board during the fiscal year 1948-49	3,473,295 00
Expenditures	<u>\$ 3,473,294 99</u>

The Agricultural Prices Support Act, c. 29, 1944, as amended, directs under section 10 (3), that "There shall be kept, by the Minister of Finance, an account called The Agricultural Prices Support Account, to which shall be charged all expenditures by the Board, other than of the aforesaid administrative expenditures, and to which shall be credited all proceeds of sale of agricultural products, which proceeds shall be available in the Account to pay for further expenditures of the Board, provided that the net operating profit of the Board in each fiscal year, as reflected in the said Account, shall be deposited to the credit of the Consolidated Revenue Fund as Revenue, and provided further that the net operating loss in any fiscal year may be recouped to the said Account from moneys appropriated by Parliament for the purpose".

The above amount which was credited to the Agricultural Prices Support Account (see under Open Accounts further on in this section) represented losses on the 1947 and 1948 Nova Scotia apple crops, \$3,325,139.99, and the 1948 Ontario dried white bean crop, \$148,155.

Statements showing the financial position and operations of the Agricultural Prices Support Board are shown as an Appendix to this section.

Votes 36 and 761 To reclaim and to prevent the flooding of valuable agricultural lands in the valley of the Lillooet River, near Pemberton, B. C.

	Estimates	Allotments	Expenditures
Salaries and Wages	14,200 00	14,200 00	10,720 32
Travelling Expenses	11,700 00	7,079 38	3,906 63
Supplies and Materials	1,100 00	2,544 94	2,544 94
Miscellaneous	500 00	4,475 68	4,475 68
Acquisition or Construction of Buildings, Works and Structures	315,500 00		
Channel Construction		306,500 00	306,349 95
Contract: Highway Construction Co. Ltd., \$397,375.95; payments including final payment, \$306,349.95.			
A Repairs and Upkeep of Buildings, Works and Structures	27,000 00	35,200 00	34,823 48
	<u>\$ 370,000 00</u>	<u>\$ 370,000 00</u>	<u>\$ 362,821 00</u>

As at March 31, 1950, there were 2 temporary salaried employees being paid from this vote. Wages of labourers and casual employees amounted to \$6,567.08.

A Includes the purchase of 1 combination shovel and dragline, at a net cost of \$16,652.69 after deducting an allowance of \$3,000 for 1 used shovel.

Vote 37 Land Reclamation and Development in British Columbia under such terms and conditions as may be approved by the Governor in Council

	Estimates	Allotments	Expenditures
Salaries and Wages	49,020 00	63,500 00	53,475 22
Travelling Expenses	29,580 00	35,580 00	25,310 99
Supplies and Materials	7,000 00	15,676 73	11,984 02
Miscellaneous	1,550 00	2,419 38	2,419 38
A Acquisition of Equipment		11,887 12	11,887 12
Repairs and Upkeep of Equipment		4,016 76	4,016 76
Advertising		3,070 01	3,070 01
Acquisition or Construction of Buildings, Works and Structures	830,350 00		
Westbank Project		492,000 00	360,458 18
Contract for the construction of a canal: Interior Contracting Co. Ltd., \$146,954.25; payments, \$119,163.73.			
Contract for the construction of a storage dam: L. A. McKenzie Construction Co. Ltd., \$168,925.50; payments, \$90,551.42; to date \$102,765.42 of which \$49,580.50 was charged to the Department of Veterans Affairs, Vote 562, as authorized by P.C. 4184, November 5, 1948.			
Contract for installation of an asphalt covered pipe: R. E. Postill and Son, \$298,365.32; payments, \$198,999.33.			
Cawston Benches		122,000 00	25,968 97
Contract for supplying pipe and fittings: Canadian Wood-pipe and Tanks Ltd., \$97,161.41; payments, \$25,568.97.			
South Thompson Gravity		155,350 00	11,846 44
Contractual payment for rental of equipment: Interior Contracting Co. Ltd., \$8,146.24.			
Johnston-Western Canada Ranching Project Extension		12,000 00	6,347 48
	830,350 00	781,350 00	404,621 07
	<u>\$ 917,500 00</u>	<u>\$ 917,500 00</u>	<u>\$ 516,784 57</u>

As at March 31, 1950, there were 14 temporary salaried employees being paid from this vote.

Wages of labourers and casual employees amounted to \$22,690.69.

- A Includes the purchase of 4 new trucks at a net cost of \$7,132.22 after deducting an allowance of \$645 for 1 used truck; 2 jeeps, \$3,733.42.

Vote 38 Land Protection and Reclamation; Clearing and Settlement of New Lands under such terms and conditions as may be approved by the Governor in Council.....

Expenditures.....\$ 101,098 50

P.C. 5/6191, December 7, 1949, authorized an agreement with the Province of Manitoba for the construction of flood control projects and P.C. 4/777, February 18, 1950, an agreement with the Province of New Brunswick for the settlement of new farming lands through the construction of winter roads and the protection of lands through the construction of a breakwater in the St. John River. The agreements provided that, on submission of verified accounts, the Federal Government shall pay one-half of the cost, with the liability not to exceed \$100,000 in respect of each. Payments were as follows: Manitoba, \$91,918.92; New Brunswick, \$9,179.58.

Vote 39 Emergency Protection and Reclamation of Maritime Dykelands under such terms and conditions as may be approved by the Governor in Council.....

Expenditures.....\$ 10,607 84

This vote was provided for expenditures in connection with agreements entered into under authority of P.C. 2908 of June 9, 1949, with the Governments of Nova Scotia and New Brunswick for work done by the Provinces during 1949-50 on repairs to dykes and aboiteaux. The agreements provided that: (a) on submission of verified accounts, the Federal Government shall pay one-third of the cost, the liability not to exceed \$30,000 in respect of the Province of Nova Scotia and \$20,000 in respect of the Province of New Brunswick; (b) the provinces shall not require the owners of the land to pay more than one-third of the cost.

Payments were as follows: Nova Scotia, \$4,836.92; New Brunswick, \$5,770.92.

Vote 40 Maritime Marshland Rehabilitation Act, and necessary surveys in connection therewith

	Estimates	Allotments	Expenditures
Salaries and Wages	60,000 00	54,931 27	43,137 05
Freight, Express and Cartage	2,000 00	1,000 00	802 09
Telephones, Telegrams and Postage	1,000 00	1,156 40	1,156 40
Printing, Stationery and Office Equipment	7,000 00	12,000 00	8,445 71
Travelling Expenses	10,000 00	20,000 00	17,591 71
Repairs and Upkeep of Equipment	10,000 00	5,000 00	4,595 91
Acquisition or Construction of Buildings, Works and Structures	194,000 00		
No. N.S. 1—Comeau Marsh		23,300 00	23,001 52
Shepody River Dam Survey		16,300 00	11,191 77
Kilborn Engineering Company, surveying and engineering, \$7,000.			
Annapolis River Project		15,300 00	8,412 16
Kilborn Engineering Company, surveying and engineering, \$7,000.			
Tantramar River Dam Survey		1,000 00	1,000 00
Unallocated		1,100 00	
Total Acquisition or Construction, etc.	194,000 00	57,000 00	43,605 45
A Acquisition of Equipment	115,000 00	182,000 00	175,026 23
Miscellaneous	1,000 00	912 33	355 19
Repairs and Upkeep of Buildings, Works and Structures		39,000 00	35,313 01
Supplies and Materials		27,000 00	26,768 35
	<u>\$ 400,000 00</u>	<u>\$ 400,000 00</u>	<u>\$ 356,797 10</u>

This vote was provided for expenditures in connection with the construction of dykes and aboiteaux to reclaim and develop the marshlands of Nova Scotia, New Brunswick and Prince Edward Island, as provided under the Maritime Marshland Rehabilitation Act, c. 61, 1948.

As at March 31, 1950, there were 17 temporary salaried employees being paid from this vote.

- A Includes the purchase of 5 cars, \$9,315.22; 8 trucks, \$18,532.21; 6 tractors, \$47,532.35; 2 trailers, \$5,240; 1 dragline, \$15,518.16; 3 angle dozers, \$8,925; 3 winches, \$4,511; 1 planer, \$1,125; 1 excavator, \$23,482.20; 3 air compressors, \$8,044.80; 2 saws, \$2,681.64; 1 boring machine, \$1,069.20.
- Contractual payments for rental of equipment were made to the following: R. K. Chappel, \$8,065; J. G. Webster, \$2,776; A. D. Welton, \$2,964.

Vote 41 For assistance in construction of potato warehouses under regulations to be approved by the Governor in Council **100,000 00**
Expenditures **\$ 12,654 42**

This vote was provided for financial assistance, under regulations approved by P.C. 4638, December 3, 1947, in respect of the construction of potato warehouses. The warehouses are constructed by a co-operative association which pays not less than one-quarter of the total cost. The balance is paid by the province which is recouped by the Federal Government for 50 per cent of such expenditures.

Payment was made to the Province of Saskatchewan.

Votes 42 and 570 Agricultural Products Act—To provide for losses incurred in respect of the purchase, sale and export of agricultural products under the Agricultural Products Act, including authority for the Minister of Finance, at the request of the Minister of Agriculture, from time to time, to pay amounts in the aggregate not exceeding \$40,000,000 out of any unappropriated money in the Consolidated Revenue Fund as recoverable advances **\$ 450,000 00**
Expenditures **nil**

It was not necessary to charge this vote with any losses during the current fiscal year. The recoverable advances are in connection with the operation of the Agricultural Products Account—see under Open Accounts further on in this Section.

Vote 763 To provide for a Grant to the Federated Women's Institutes of Canada.....	2,000 00
Expenditures.....	\$ 2,000 00

DEMobilIZATION AND RECONVERSION

Votes 43, 667 and 764 Freight Assistance on Western Feed Grains, including outstanding claims under the Feed Grain Payment Policy.....	17,000,000 00
Expenditures.....	\$ 16,764,010 66

This vote was provided for payment of freight assistance at specified rates on western feed grains shipped to Eastern Canada and British Columbia as feed for live stock and poultry. The purpose of the policy is that feeders of live stock and poultry will receive the full benefit of the subsidy in prices paid for feeds. Payments are made to wholesale and retail grain dealers and to feeders.

Expenditures include payments of \$299,968.29 to the Canadian Wheat Board for additional freight charges on feed wheat moved from western Saskatchewan and Alberta to Eastern Canada.

The following is a statement of expenditures for Freight Assistance since inception of the policy:

	1949-50	Total to date
Grain shipped to:		
Eastern Canada	14,969,291 92	124,592,132 02
British Columbia	1,494,750 45	13.8,3708 72
		138,405,840 74
Refunds credited to War and Demobilization Receipts		22,551 56
	\$ 16,464,042 37	\$138,383,289 18

Payments of \$5,000 or over were made to the following:

Agro Co. of Canada, Montreal, \$32,775.50; Alberta Wheat Pool, Vancouver, \$99,386.94; Almonte Flour Mills Co., Almonte, Ont., \$27,525.10; Atlas Grain Company, Montreal, \$76,567.05; Aurora Flour & Feed Mills, Aurora, Ont., \$11,742.90; Tancrede Avard Ltee., Quebec, \$56,971.96; Barnett & Co. Limited, Montreal, \$95,080; Barrie Flour Mills, Barrie, Ont., \$9,423; Noel Begin, Inc., Levis, Que., \$41,684.68; H. & S. Belanger, Quebec, \$82,081.64; Blatchford Feeds Ltd., Toronto, \$56,773.88; Eugene Bois, Quebec, \$56,397.67; Bosco & Bower Ltd., Montreal, \$462,344.06; Boyd's Ltd., Chilliwack, B.C., \$13,177.81; Brackman-Ker Milling Company Limited, New Westminster, B.C., \$249,372.06; Buckenfield's Ltd., Vancouver, \$420,580.90; J. A. Burgess & Sons Ltd., Chilliwack, B.C., \$13,844.07; R. Burns & Company, Toronto, \$35,863.10; Caledonia Milling Company, Caledonia, Ont., \$8,489.37; Campbell & McNab, Douglas, Ont., \$7,408.51; Canada Packers Ltd., Toronto, \$11,450.79; Canadian Grain Products Ltd., Toronto, \$16,174.57; E. W. Caron, Montreal, \$125,688.58; Chamberland Co. Ltee., St. Philippe de Neri, Que., \$5,133.20; Coatsworth & Cooper Ltd., Toronto, \$442,991.74; Co-operative Federee de Quebec, Montreal, \$988,494.59; La Co-operative du Madawaska Ltee., Edmundston, N.B., \$16,998.25; Copeland Flour Mills Co., Ltd., Midland, Ont., \$32,590.40; Crawford Grain Company, Montreal, \$20,565.40.

Delta Flour Mills, Vancouver, \$20,423.76; H. Desrosiers & Fils, Montreal, \$128,246.10; Dewart Milling Co., Peterborough, Ont., \$34,225.87; Eastern Canada Grain Company, Sherbrooke, Que., \$101,777.90; Ellison Milling & Elevator Co. Ltd., Lethbridge, Alta., \$12,516.79; Lee D. Faris, Smiths Falls, Ont., \$33,023.71; Federated Cereal Mills Limited, Amherst, N.S., \$24,080.28; Jos. Fortin & Fils Inc., Quebec, \$22,930.34; Frenette & Fils, Quebec, \$9,532.52; Genest, Nadeau, Ltee., Sherbrooke, Que., \$48,385.44; Paul Gervais & Frere, Montreal, \$131,270.33; Godbout & Fortin, Quebec, \$14,668.45; Paul Godbout Inc., Quebec, \$30,102.51; Great Star Flour Mills, Limited, St. Mary's, Ont., \$28,415.10; Griggs Flour Mill, Dunnville, Ont., \$13,697.54; Growers Supply Co. Ltd., Kelowna, B.C., \$6,598.17; Aime Guertin, Ltee., Montreal, \$9,164.79.

Frank B. Ham & Co., Toronto, \$456,540.59; Hawken Milling Co., Wallaceburg, Ont., \$7,508.15; Hayhoe Bros., Pine Grove, Ont., \$13,147.35; Geo. Hogg & Sons, Ltd., Thamesford, Ont., \$7,936.22; N. D. Hogg and Company, Toronto, \$20,602.83; W. L. Hogg Limited, Montreal, \$50,712.90; Howson & Howson, Wingham, Ont., \$25,654.24; Hunt Milling Corp. Ltd., London, Ont., \$9,978.47; R. L. Huot & Compagnie, Montreal, \$26,704.46; Inter-Provincial Grain Company, Ottawa, \$21,381.15; John Jervis Grain Co., Toronto, \$69,086.80; Kanee Grain Co., Limited, Winnipeg, \$8,499.52; King Milling Co., Sarnia, Ont., \$7,843.03; Wm. Knechtel & Son, Walkerton, Ont., \$46,129.48.

Lachance & Morel Ltee., Quebec, \$20,206.28; Lake of the Woods Milling Company Ltd., Montreal, \$452,054.17; Lakeside Milling Company Ltd., Toronto, \$37,905.26; Leblanc & Lafrance, Montreal, \$364,108.56; J. A. Leboeuf, Montreal, \$5,996.05; G. Arthur Lemay, Quebec, \$18,862.52; J. O. Levesque, Bedford, Que., \$28,606.45; Longworth Milling Co. Limited, Toronto, \$52,451.45; Fred Mahon, Quebec, \$5,637.60; Maple Leaf Milling Co. Limited, Toronto, \$847,086.40; Maritime Co-operative Services, Ltd., Moncton, N.B., \$318,397.99; McCabe Grain Company Limited, Winnipeg, \$58,002.68; McCarthy Milling Company Limited, Streetsville, Ont., \$66,814.37; McClean Grain Limited, Chatham, Ont., \$7,150.35; McDonald & Robb Limited, Valleyfield,

Que., \$41,761.45; McLellan & McCarter Ltd., Vancouver, \$28,993.87; Geo. T. Mickle & Sons, Ridgetown, Ont., \$6,487.86; Midland Pacific Terminal Ltd., Vancouver, \$14,448.14; Milton Milling Company, Ltd., Milton, Ont., \$22,369.96; Morrow's Feed & Farm Supply, Mission, B.C., \$10,919.97; National Grain Company Limited, Winnipeg, \$26,751.15; New Hamburg Mills Ltd., New Hamburg, Ont., \$5,028.37.

Ogilvie Flour Mills Co. Limited, Toronto, \$767,314.51; Ottawa Valley Grain Products Limited, Renfrew, Ont., \$18,139.68; Otter District Farmers' Institute, Aldergrove, B.C., \$7,846.35; Pacific Elevators Ltd., Vancouver, \$6,873.10; Parrish & Heimbecker Limited, Toronto, \$847,277.52; J. A. Peer & Son, Toronto, \$15,372.86; Peterborough District Co-operative Services, Peterborough, Ont., \$90,864.73; Phenix Milling Company, Limited, Galt, Ont., \$6,588.70; Pouliot & Poliquin Inc., Quebec, \$9,783.67; R. C. Pratt, Toronto, \$36,397.82; Purity Flour Mills, Limited, Montreal, \$627,511.38; Quaker Oats Company of Canada, Limited, Peterborough, Ont., \$550,685.14; Quebec Stores, Reg'd., Quebec, \$26,967.23.

Ralston Purina Company, Ltd., Woodstock, Ont., \$271,856.15; Red River Grain Company, Limited, Winnipeg, \$107,718.20; Reesors Marmill, Limited, Markham, Ont., \$26,859.86; J. B. Renaud & Cie., Inc., Riviere du Loup, Que., \$45,891.56; James Richardson & Sons, Limited, Toronto, \$659,649.21; Robin Hood Flour Mills Limited, Montreal, \$592,777.47; Roe Farms Milling Company, Atwood, Ont., \$38,146.47; W. S. Rogers & Co. Ltd., Fort Langley, B.C., \$48,597.54; Lloyd S. Rourke, Ottawa, \$26,209.77; J. Theo. Roy & Fils Ltee., Montreal, \$78,790.99.

Saint John Milling Co., Ltd., Saint John, N.B., \$212,534.05; Saint Lawrence Flour Mills Co., Limited, Montreal, \$337,317.85; Salmon Arm Farmers' Exchange, Salmon Arm, B.C., \$6,016.55; Scott & Peden Ltd., Victoria, \$18,955.41; Hugh M. Scott & Co., Montreal, \$17,778.41; Scream Grain Company, Toronto, \$147,368.77; Searle Grain Company, Ltd., Vancouver, \$25,660.07; I. Shaffran, Montreal, \$16,280.78; Smith Brokerage Co. Ltd., Saint John, N.B., \$319,101.66; Snider Flour Milling Co., Limited, St. Jacobs, Ont., \$37,001.62; Soo Line Mills Limited, Winnipeg, \$21,134.59; H. K. Starnes & Co., Montreal, \$21,703.26; Strathroy Flour Mills, Strathroy, Ont., \$6,187.34; Sullivan & Kennedy, Toronto, \$37,394.17; Supreme Grain Ltd., Montreal, \$109,432.27; Surrey Co-operative Association, Cloverdale, B.C., \$104,236.45.

Tavistock Milling Co., Limited, Tavistock, Ont., \$45,345.75; T. H. Taylor Co., Limited, Chatham, Ont., \$11,378.67; Toronto Elevators, Limited, Toronto, \$1,541,882.57; Tougas & Tougas Limitee, Montreal, \$174,992.69; Trans-Canada Grain Ltd., Vancouver, \$11,426.90; Elzebert Turgeon Reg'd., Montreal, \$147,662.08; Turgeon Grain & Processed Feeds, Seaforth, Ont., \$34,314.67; United Co-operatives of Ontario, Toronto, \$395,787.33; United Farmers Ltd., Haney, B.C., \$17,144.63; The United Fruit Cos. of Nova Scotia Limited, Kentville, N.S., \$20,191.77; United Grain Growers Ltd., Edmonton, \$28,195.42; United Milling & Grain Co., Vancouver, \$61,088.45; Vanstone Flour & Feed Mill, Bowmanville, Ont., \$10,020.14; Hiram Walker & Sons Grain Corporation, Limited, Walkerville, Ont., \$57,113.15; Wickett Wholesale, Port Hope, Ont., \$18,131.97.

Votes 44 and 668 Agricultural Lime Assistance	435,000 00
Expenditures	\$ 433,959 12

P.C. 8/3233 dated June 30, 1949, authorized the Minister of Agriculture to pay to the Provincial Governments of the six Eastern Provinces and to British Columbia, assistance not exceeding 60 per cent of the amount paid by these provinces in increasing lime utilization for soil amendment purposes, such assistance not to exceed \$1.25 per ton on lime distributed.

Payments were made as follows: Nova Scotia, \$72,134.03; Prince Edward Island, \$25,192.66; New Brunswick, \$86,081.66; Quebec, \$208,883.54; Ontario, \$23,085.80; British Columbia, \$18,581.43.

Vote 45 Dairy Products Board

	Estimates	Allotments	Expenditures
Administration—			
Temporary Assistance	11,009 00	11,609 00	11,589 20
Allowances		120 00	53 18
Freight, Express and Cartage	85 00	85 00	19 66
Miscellaneous	225 00	225 00	67 13
Printing, Stationery and Office Equipment	500 00	800 00	397 01
Rent	675 00	1,025 00	1,024 25
Telephones, Telegrams and Postage	5,000 00	4,880 00	4,466 56
Travelling Expenses	4,528 00	3,278 00	741 85
	\$ 22,022 00	\$ 22,022 00	\$ 18,358 84

As at March 31, 1950, there were 6 temporary salaried employees being paid from this vote.

Vote 46 Meat Board, including Quality Premiums on A and B1 Grade Hog Carcasses

	Estimates	Allotments	Expenditures
Administration—			
Miscellaneous	1,633 00	1,633 00	284 23
Printing, Stationery and Office Equipment	48,000 00	48,000 00	27,648 10
Telephones, Telegrams and Postage	7,500 00	7,500 00	6,356 48
Travelling Expenses	20,000 00	20,000 00	11,117 53
A Quality Premiums on A and B1 Grade Hog Carcasses	5,800,000 00	5,800,000 00	4,937,031 22
	<u>\$5,877,133 00</u>	<u>\$5,877,133 00</u>	<u>\$4,982,437 56</u>

A Payments to producers of premium hogs were made by means of warrants issued at packing plants and other approved abattoirs, and are negotiable at par at the chartered banks, the rate of premium being \$2 per head on "A" Grade carcasses and \$1 per head on "B1" Grade carcasses.

The following is a statement of expenditures from inception of the policy:

	1949-50	Total to date
Maritimes	203,069 02	1,125,427 01
Quebec	1,211,179 11	8,256,671 35
Ontario	2,110,774 29	15,482,242 04
Manitoba	380,932 00	6,428,924 45
Saskatchewan	183,308 00	4,304,987 00
Alberta	621,618 80	9,647,657 70
British Columbia	226,150 00	1,673,418 00
		<u>46,919,327 55</u>
Refunds credited to War and Demobilization Receipts		510 33
	<u>\$ 4,937,031 22</u>	<u>\$ 46,918,817 22</u>

Vote 47 Special Products Board

	Estimates	Allotments	Expenditures
Administration—			
Temporary Assistance	4,000 00	4,000 00	1,205 37
A Miscellaneous	20,000 00	20,000 00	10,500 19
	<u>\$ 24,000 00</u>	<u>\$ 24,000 00</u>	<u>\$ 11,705 56</u>

A Expenditures consist of: telephones, telegrams and postage, \$5,270.09; printing and stationery, \$3,513.71; sundry, \$1,716.39.

Transfer from Vote 100, Miscellaneous and Unforeseen Expenses (Department of Finance)	1,021 34
Expenditures	<u>1,021 34</u>

This transfer was to provide for payment, under authority of P.C. 2/3435, July 7, 1949, of a claim of the Societe Cooperative de Fromagerie de Ste. Perpetue de l'Islet, Que., for subsidy on milk used in the manufacture of cheddar cheese during the period May 9 to October 12, 1946.

Comparative Statement of Accounts Receivable

	March 31, 1950	March 31, 1949
Current Year	53,592 63	43,993 38
Previous Years—Collectable	75,069 55	79,879 32
—Uncollectable	77,943 46	77,794 72
	<u>\$ 206,605 64</u>	<u>\$ 201,667 42</u>

A list of items in excess of \$1,000 in Previous Years—Uncollectable was given on page A-45, Public Accounts, 1948.

OPEN ACCOUNTS

	Dr. Balance Mar. 31, 1949	Debit	Credit	Dr. Balance Mar. 31, 1950
[11] Cash and Other Current Assets				
(c) <i>Working Capital Advances</i>				
(i) <i>Departmental—</i>				
A Agricultural Prices Support Account	3 473,294 99	39,538,261 82	21,897,775 68	21,113,781 13
B Agricultural Products Account ..	3,789,011 54	64,303,234 29	68,452,456 33	360,210 50Cr.
	<u>\$ 7,262,306 53</u>	<u>\$103,841,496 11</u>	<u>\$ 90,350,232 01</u>	<u>\$ 20,753,570 63</u>
	Cr. Balance Mar. 31, 1949	Debit	Credit	Cr. Balance Mar. 31, 1950
[9] Floating Debt				
(d) <i>Outstanding Cheques and Warrants—</i>				
C Drought Area—Cattle Marketing Service—Outstanding Warrants	24 41			24 41
C Wheat Acreage Reduction Payments—Outstanding Warrants.	1,769 62	133 61		1,636 01
C Hog Premiums—Outstanding Warrants	413,395 00		44,667 19	458,062 19
D Outstanding Imprest Account Cheques—Agriculture	31 28		33 01	64 29
	<u>415,220 31</u>	<u>133 61</u>	<u>44,700 20</u>	<u>459,786 90</u>
[10] Deposit and Trust Accounts				
(c) <i>Miscellaneous—</i>				
E Commonwealth Bureau of Biological Control	28,564 63	133,030 72	117,552 22	13,086 13
F Prairie Farm Emergency Fund ..		21,472,251 50	21,472,251 50	
G Contractors' Securities—Cash—Agriculture	23,966 71	13,475 90	17,751 79	28,242 60
	<u>52,531 34</u>	<u>21,618,758 12</u>	<u>21,607,555 51</u>	<u>41,328 73</u>
[11] Insurance, Pension and Guaranty Accounts				
(c) <i>Pension and Retirement Funds—</i>				
H Retirement Fund—Agriculture .	7,947 43	8,770 53	155,050 60	154,227 50
[12] Deferred Credits				
I Pay-list Deductions—Agriculture	23,096 28	104,516 18	92,477 30	11,057 40
[13] Sundry Suspense Accounts				
J Unclaimed Cheques Suspense—Agriculture	16,395 42	4,690 55	3,094 38	14,799 25
K Department of Agriculture—Suspense	525 71			525 71
	<u>16,921 13</u>	<u>4,690 55</u>	<u>3,094 38</u>	<u>15,324 96</u>
	<u>\$ 515,716 49</u>	<u>\$ 21,736,868 99</u>	<u>\$ 21,902,877 99</u>	<u>\$ 681,725 49</u>

A Credits represent receipts from sales of certain agricultural products and the amount of the net operating loss of the Board for the fiscal year 1948-49, \$3,473,294.99, which amount was appropriated by Parliament in the current fiscal year (Vote 762) to recoup this account. Purchases under authority of the Act are represented by debits in the account.

Statements showing the financial position and operations of the Agricultural Prices Support Board are shown as an Appendix to this section.

B This account is operated under authority of the Agricultural Products Act, c. 10, 1947, as amended, to record transactions relating to the purchase, sale and export of agricultural products under agreements between the Government of Canada and the Government of the United Kingdom, foreign governments, or agencies. Debits represent payments to Canadian suppliers, credits are payments received under the agreements. Vote 42 provides for losses and also authority to pay amounts in the aggregate not exceeding \$40,000,000 out of any unappropriated money in the Consolidated Revenue Fund as recoverable advances.

The credit balance represents surplus resulting from net operations to the close of the current fiscal year.

C Balances in these accounts represent provision for the redemption of outstanding warrants as and when presented at chartered banks.

D At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.

E This account reflects the financial transactions of the Commonwealth Bureau of Biological Control, a scientific institution working on the biological control of harmful insects, which is supported by contributions from member countries of the British Commonwealth and is directed by the Executive Council of the Commonwealth Agricultural Bureaux. Formerly located at Farnham House Laboratory in England, the headquarters has been transferred to Canada. The Canadian contribution of \$6,932.25 was charged to Vote 4.

F This account is credited with the levy on grain, \$8,317,668.84, refunds, \$16,269.65, and the amount transferred to meet the deficit, \$13,138,313.01. Debits represent payments under authority of the Prairie Farm Assistance Act, c. 50, 1939, see page A-37.

G Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1949-50 bonds so held in respect of the Department of Agriculture amounted to \$2,289,973.11.

H Credits comprise deductions from the earnings of certain employees of this department not paid through Central Pay Office, and the accrual of interest at the rate of 4 per cent per annum on the balance to the credit of each employee. Debits represent payment of the amounts to the employees' credit upon resignation or death or, if they are made permanent, refunds or transfers to the Superannuation Account.

An amount representing the balances to the credit of these employees for the period to January 1, 1949, was transferred hereto during the current fiscal year, pursuant to the transfer at that date of the administration of the Fund to the Office of the Comptroller of the Treasury.

I Deductions from the salaries of certain employees not paid by Central Pay Office are credited to this account pending transmittal to the department or agency concerned. The closing balance consists of: Canada Savings Bonds, \$194.58; Civil Service Mutual Benefit Society, \$1.36; Income Tax, \$10,033.65; Civil Service Recreational Association, \$1; Superannuation Fund, \$526.81.

J All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue are credited to this account pending claims therefor.

K Receipts which cannot be allocated immediately are credited to this account pending clearance to the proper accounts.

Employees Receiving Salaries at Annual Rates of \$3,000 or over and Travelling Expenses of \$500 or over

The first list for each service contains the names and annual salary rates of all salaried employees who were receiving \$3,000 or over as at March 31, 1950. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list for each service contains the names of other salaried employees who received travelling expenses of \$500 or over.

ADMINISTRATION SERVICE

Salaried employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Taggart, J. G., Deputy Minister	\$ 15,000 00	\$ 1,322 52	Kenney, C. H.	3,300 00	
Barton, G. S. H., Special Asst. to Minister	15,000 00	2,892 04	Leroux, J. H.	3,780 00	2,031 93
Bouchard, J. G., Asst. Deputy Minister	8,000 00	607 91	MacKay, R. S.	5,040 00	
Arsenault, L.	4,080 00		Martin, J. W. A.	3,060 00	
Athey, H. S.	4,300 00		McGiffin, J. S.	4,380 00	
Burgess, D. L.	4,740 00		McRorie, W. W.	3,060 00	
Culley, G.	3,060 00		Motherwell, R. E.	5,000 00	
Cummings, I. J.	4,380 00		Peet, J. R.	3,660 00	
Gould, W. D.	3,960 00		Steele, E. F.	4,380 00	
Gormley, P.	4,140 00		Tewsley, H. S.	3,300 00	717 32
Groves, R. J.	4,380 00		Thompson, N. H.	3,060 00	
Higginson, J. D.	3,420 00		Traill, G. A.	3,060 00	
Hodgins, S. R. N.	6,300 00	1,279 03	Trueman, H. L.	5,700 00	653 22
			Walker, M. R.	3,060 00	
			Wilson, E. L.	3,180 00	

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses
Cummings, L.	\$ 1,223 78	Lavigne, B. E.	1,154 17
Farrell, K. R.	902 88	Rosch, N. S.	922 09

SCIENCE SERVICE

Salaried employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Adams, J. C. R.	\$ 4,080 00		Bird, R. D.	4,440 00	1,572 91
Allen, C. E.	4,440 00		Bishop, R. F.	4,080 00	
Allen, W. R.	4,080 00	\$ 761 34	Blais, J. R.	3,480 00	736 48
Anderson, E. G.	3,480 00	978 86	Boivin, B.	4,020 00	652 78
Andison, H.	3,840 00	795 74	Bond, E. W.	3,480 00	
Armand, J. E.	3,480 00	526 68	Boulanger, P.	3,480 00	
Armstrong, T.	3,660 00		Bowden, W. M.	3,480 00	
Arnason, A. P.	4,740 00	1,695 43	Bowen, J. F.	3,480 00	860 81
Arnold, J. W.	3,480 00		Boyce, J. H. R.	3,840 00	
Arnott, D. A.	3,660 00		Boyd, H. L.	3,180 00	
Atkinson, H. J.	4,740 00		Boyle, J. A.	3,720 00	
Atkinson, R. G.	3,480 00		Briand, L. J.	3,480 00	675 84
Ayers, G. W.	4,080 00	680 65	Broadfoot, W. C.	4,920 00	1,673 55
Bagnall, R. H.	3,300 00		Brooks, A. R.	3,840 00	
Baird, A. B.	5,040 00	1,320 11	Brown, A. M.	3,780 00	
Baker, A. D.	4,740 00	1,529 17	Brown, P. C.	3,480 00	
Balch, R. E.	5,040 00	926 54	Brown, W. J.	4,620 00	
Baldwin, W. F.	3,480 00		Bucher, G. E.	4,140 00	876 13
Bannister, G. L.	3,480 00		Buckley, A. R. T.	3,180 00	
Baribeau, B.	3,780 00	1,118 26	Burnett, T.	3,840 00	
Bate, H. K.	3,180 00	796 69	Butler, H. A.	4,080 00	1,025 52
Baylis, R. J.	3,480 00		Byrne, J. L.	4,440 00	
Beaudoin, N.	3,780 00	833 36	Calder, J. A.	3,060 00	
Beaulieu, A. A.	3,840 00	1,009 07	Callbeck, L. C.	3,480 00	
Beirne, B. P.	3,480 00		Cameron, J. W. M.	4,440 00	
Belyea, R. M.	3,480 00	1,090 36	Cameron, N.	3,180 00	512 13
Bergold, G. H.	4,020 00	522 99	Cannon, F. M.	3,840 00	928 70
Berkeley, G. H.	4,740 00	857 39	Carmody, H. G. P.	3,180 00	2,240 41
Bier, J. E.	5,100 00	3,945 74	Carson, R. B.	4,080 00	561 83
Bird, F. T.	3,840 00	888 90	Cass, N. D.	3,180 00	798 56

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Chamberlain, G. C. ...	4,080 00		Hall, J. A.	3,840 00	668 38
Chaplin, C. E.	3,180 00		Hammond, G. H.	4,080 00	
Charlebois, A. A.	3,180 00	620 58	Hanford, R. H.	4,440 00	1,336 62
Cherewick, W. J.	3,660 00		Hanna, W. F.	5,700 00	
Chisholm, D.	3,060 00		Hardwick, D. F.	3,180 00	
Cinq-Mars, L.	3,120 00	841 04	Harrison, K. A.	4,080 00	
Code, W. R.	3,180 00		Hastings, R. J.	3,300 00	
Cody, W. J.	3,060 00		Helson, V. A.	4,080 00	
Connell, R.	3,480 00	700 50	Henderson, V. E.	3,660 00	1,008 89
Connors, I. L.	4,440 00		Herman, F. A.	4,080 00	716 31
Copeland, C. F. H. ...	4,080 00	613 78	Hicks, S. D.	3,000 00	
Coppel, H. C.	3,480 00		Hildebrand, A. A.	4,200 00	
Cormack, M. W.	4,200 00	751 57	Hitchon, J.	3,480 00	628 84
Craigie, J. H.	6,900 00	1,198 98	Hoar, W. S.	3,120 00	
Crawford, H. G. M. ...	6,000 00	967 68	Hockey, J. F. D.	4,440 00	
Curtis, L. C.	3,300 00		Hodgson, W. A.	3,120 00	
Davidson, T. R.	3,480 00		Holland, G. P.	4,620 00	818 13
Davidson, W. M.	3,120 00		Hood, E. G.	4,740 00	712 99
de Gryse, J. J.	6,000 00	1,576 99	Hopping, G. R.	4,200 00	2,297 23
De Macedo, W.	3,120 00		Horner, R. M.	3,120 00	
De Ruette, R.	3,000 00		House, H. L.	3,840 00	
Dore, W. G.	4,440 00		Howatt, L. J.	4,440 00	
Dow, D.	3,120 00		Hudson, F. J.	3,480 00	690 59
Drayton, F. L.	5,340 00		Hurst, R. R.	4,440 00	872 23
Duncan, J. A.	3,120 00	584 56	Hurtig, H.	3,840 00	611 98
Dunlop, J.	3,000 00		Jacobson, L. A.	3,840 00	1,134 70
Dustan, A. G.	4,740 00		James, H. G.	3,840 00	
Dustan, G. G.	4,200 00	855 46	Jameson, L. B.	3,480 00	
Duthie, R. C.	4,200 00		Janson, J. T.	4,620 00	
Emslie, A. R. G.	5,040 00		Johns, C. K.	4,800 00	
Ethier, J. G.	3,180 00	1,219 70	Johnson, T.	4,740 00	
Farstad, C.	4,500 00	1,377 08	Johnston, F. B.	4,740 00	
Fettes, J. J.	3,480 00	701 25	Jones, A. H.	4,080 00	
Finlayson, L. R.	3,480 00		Jones, W.	3,480 00	
Finlayson, T.	3,060 00		Katznelson, H.	4,500 00	
Fitzpatrick, R. E.	4,200 00	769 40	Keenan, W. N.	5,610 00	1,854 40
Fleming, H. S.	3,060 00		Kemp, W. L. S.	3,480 00	503 62
Forbes, R. S.	3,120 00		Kennedy, J. W.	3,120 00	
Poster, R. E.	3,660 00	2,323 38	King, K. M.	4,440 00	768 29
Fowler, W. A.	4,740 00		Koch, L. W.	4,740 00	
Fox, W. B.	3,060 00	563 46	Konst, H.	4,620 00	
Frank, J.	4,020 00		Lachaine, O. W.	3,180 00	682 71
Frankton, C.	3,660 00	818 05	Lachance, R. O.	3,840 00	
Fraser, D. A.	3,660 00	683 63	Landerkin, G. B.	3,660 00	
Freeman, T. N.	4,200 00		Langlois, A. J.	3,120 00	
Fulton, H. G.	3,060 00	709 46	Lapp, W. R.	3,780 00	594 51
Gagnon, J. L. R.	3,180 00		Larson, R. I.	3,480 00	
Garlick, W. G. P.	4,080 00		Laughland, D. H.	3,660 00	
Genereux, H.	3,480 00		Layton, R. C.	3,480 00	758 85
Giasson, G. L.	3,180 00		Ledingham, R. J.	3,780 00	
Giles, G. R.	4,080 00		Lejeune, R. R.	4,020 00	
Glen, R.	6,000 00	2,959 84	Levick, R.	3,120 00	
Glendenning, R.	3,660 00		Lochhead, A. G.	5,580 00	
Godwin, C. H.	3,840 00		Longmoore, E. R. W. .	3,180 00	
Gordon, W. L.	4,200 00		Lopatecki, L. E.	3,300 00	
Graham, A. R.	3,180 00		Lord, F. T.	3,660 00	653 31
Grant, M. N.	3,660 00		Lott, T. B.	3,300 00	
Gray, D. E.	4,740 00	1,302 12	MacEachern, C. R. ...	3,120 00	
Gray, H. E.	5,040 00	1,520 94	Machacek, J. E. (includ- ing terminable allow- ance, \$300)	4,740 00	
Gregory, F. W.	3,180 00	595 83	MacKay, M. R.	3,480 00	
Gregson, J. D.	4,200 00	796 45	Mackie, C.	3,660 00	
Groves, J. W.	4,740 00		MacLeod, D. J.	4,440 00	1,190 57
Gwatkin, R.	5,340 00		MacLeod, D. M.	3,840 00	
Hagborg, W. A. F.	4,440 00				
Haliburton, W.	3,480 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
MacLeod, H. S.	3,750 00	676 13	Pielou, D. P.	3,840 00	
MacNay, C. G.	3,300 00		Plummer, P. J. G.	4,800 00	
MacPhee, A. W.	3,300 00		Pond, D. D.	3,480 00	
MacRae, R.	4,080 00		Popp, W.	3,780 00	
Maltais, J. B.	3,840 00	864 17	Prebble, M. L.	5,340 00	1,058 10
Manson, G. F.	4,740 00	743 42	Proverbs, M. D.	3,480 00	
Marritt, J. W.	3,480 00	819 23	Pullin, J. W.	3,480 00	
Marshall, J.	4,740 00		Putman, W. L.	4,200 00	
Mathers, W. G.	3,840 00	1,160 47	Putnam, L. G.	3,840 00	1,446 54
Mathewman, W. G.	3,840 00	871 42	Quirke, D. A.	3,660 00	844 42
Maxwell, C. W. B.	4,080 00	897 25	Racicot, H. N.	4,080 00	669 60
Mayers, R. J. N.	3,480 00	1,088 48	Raizenne, J. A. H.	3,180 00	
McArthur, J. M.	3,660 00		Reed, L. L.	3,780 00	
McCallum, A. W.	4,080 00		Reeks, W. A.	4,200 00	716 24
McCollom, A. E.	3,480 00	852 80	Rice, C. E.	4,800 00	
McCullough, M. W.	3,120 00	759 51	Richardson, J. K.	3,840 00	
McDonald, H.	4,440 00	711 00	Richmond, H. A.	4,740 00	2,027 91
McGuffin, W. C.	3,480 00	868 35	Riegert, P. W.	3,120 00	
McKeen, C. D.	3,840 00		Riley, C. G.	4,440 00	867 58
McKeen, W. E.	3,480 00		Roadhouse, L. A. O.	3,180 00	
McKillican, M. E.	3,180 00		Roberts, D. W. A.	3,480 00	
McLaren, H. L.	3,480 00	683 87	Robinson, C. E.	3,000 00	
McLarty, H. R.	4,740 00	690 94	Robinson, D. B.	3,480 00	
McLeod, J. H.	4,080 00	1,159 05	Ross, W. A.	5,340 00	1,198 09
McLeod, W. S.	3,840 00		Ross, W. G.	3,000 00	
McLintock, J. J. R.	3,660 00		Rouatt, J. W.	3,660 00	
McMahon, H. A.	3,840 00	1,171 68	Russell, R. C.	4,080 00	
Mead, H. W.	3,840 00		Ryan, W. St. G.	4,080 00	816 74
Mellor, F. C.	3,060 00		Sackston, W. E.	3,660 00	
Miles, J. R. W.	3,180 00		Salisbury, P. J.	3,120 00	
Minshall, W. H.	4,200 00		Sallans, B. J.	4,440 00	
Mitchell, C. A.	6,900 00	1,746 74	Salt, R. W.	4,440 00	1,094 44
Monro, H. A. U.	4,200 00	1,331 60	Sanford, G. B.	4,740 00	
Moore, H. W.	3,840 00		Saville, D. B. O.	3,660 00	
Moore, R. J.	3,480 00		Scannell, J. W.	4,140 00	1,148 78
Moore, T.	4,080 00		Scholefield, J. C.	3,360 00	
Morgan, C. V.	3,660 00		Seamans, H. L.	5,340 00	721 15
Morris, R. F.	4,200 00	663 12	Seguin, S.	3,000 00	
Morton, S. S.	3,120 00		Selwyn, H. H.	3,180 00	
Moynihan, I. W.	4,140 00		Senn, H. A.	4,920 00	885 33
Munroe, E. G.	4,080 00		Settle, W.	3,060 00	
Neatby, K. W.	9,000 00	1,813 27	Sharp, J. F.	3,180 00	
Neilson, C. L.	3,480 00	666 78	Sheppard, R. W.	3,780 00	516 15
Nelson, W. A.	3,120 00		Shewell, G. E.	4,200 00	
Newton, W.	4,440 00		Short, S. H.	3,660 00	782 78
Nichol, W. E.	3,480 00		Simmonds, P. M.	4,740 00	
Nigra, D.	3,300 00		Simpson, L. J. M.	3,480 00	
Nobles, M. K.	3,840 00	615 34	Skolko, A. J.	4,440 00	869 29
Northcott, F. E.	3,060 00		Smallman, B. N.	4,200 00	612 38
Olds, H. F.	4,080 00	985 68	Smith, C. A. S.	3,480 00	
Oliver, W. T.	3,000 00		Smith, C. C.	3,120 00	
Paddon, J. C.	3,480 00		Smith, D. S.	3,780 00	1,637 59
Painter, R. H.	4,440 00	2,745 16	Smith, R. W.	4,440 00	
Patry, L. M.	3,120 00		Smith, S. G.	4,500 00	808 80
Patterson, N. A.	4,080 00	1,241 40	Sowden, F. J.	3,660 00	
Peck, O.	4,200 00		Stewart, K. E.	4,080 00	1,365 25
Peppin, S. G.	4,080 00	690 06	Stultz, H. T.	3,660 00	
Perrault, J. C.	4,440 00	866 28	Sutton, R. M. D.	3,120 00	
Perron, J. P.	3,120 00		Swales, W. E.	4,920 00	
Petch, C. E.	4,080 00	631 68	Thexton, R. H.	3,480 00	
Peterson, L. O. T.	3,840 00	995 72	Thomas, G. P.	3,120 00	
Petty, D. J.	3,480 00		Timonin, M. I.	4,440 00	
Peterson, B.	3,660 00		Touzeau, W. D.	3,480 00	846 09
Phillips, J. H. H.	3,480 00		Turner, R. C.	3,540 00	
Pickett, A. D.	4,740 00	780 58	Twinn, C. R.	4,740 00	897 27

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Tyner, L. E.	4,200 00		White, A. H.	4,440 00	
Van Steenburgh, W. E.	6,000 00	1,151 07	White, L. T.	3,840 00	1,171 95
Vroom, P. N.	3,660 00		Whiteside, H. W.	3,480 00	
Waddell, D. B.	3,480 00	585 96	Wickware, A. B.	4,440 00	
Walker, R. V. L.	4,620 00		Wilkes, A.	4,440 00	950 88
Wallace, H. A. H.	3,300 00		Willison, R.	4,440 00	730 30
Wallace, R. H.	3,540 00		Wishart, G.	4,440 00	
Wallen, V. R.	3,120 00		Wood, A. A.	3,480 00	
Walley, G. S.	4,740 00		Woodbridge, C. G.	3,660 00	
Watson, C. J.	5,040 00	1,296 28	Woodward, J. C.	5,100 00	1,763 39
Watson, E. B.	4,080 00		Woolliams, G. E.	4,080 00	688 47
Watters, F. L.	3,120 00		Wressell, H. B.	3,180 00	
Webber, R. G.	3,480 00	510 17	Wright, L. E.	4,440 00	
Wellington, E. F.	3,480 00		Wright, N. S.	3,660 00	
Wellington, W. G.	4,200 00		Wyatt, G. R.	3,480 00	
Welsh, M. F.	4,200 00	719 60	Zinck, M. N.	3,300 00	

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Adams, J. B.	\$ 849 92	Hamilton, J. S. C. ..	792 54	Miller, W. J.	958 02
Baribeau, P. J. B.	1,352 25	Haney, D.	517 86	Monteith, L. G.	530 76
Berbee, J. G.	633 28	Harnden, A. A.	748 22	Moran, G. V.	573 39
Bonin, E.	1,295 27	Hawkins, F. A.	576 99	Morgan, G. C.	549 99
Bradley, G. A.	890 21	Hildahl, V.	1,010 15	Nordin, V. J.	1,181 50
Bricault, F. A.	901 17	Holmes, N. D.	801 25	Patterson, V. B.	780 46
Briggs, W.	811 30	Howell, F. P.	534 90	Peppin, S. E.	562 57
Buchan, P. E.	835 56	Hughes, M. T.	651 23	Petty, J.	905 37
Buckland, D. C.	539 56	Jardine, M. L.	860 98	Ramsay, G. C.	527 86
Bussineau, J. M.	1,488 11	Kearney, C. E.	766 19	Rayner, A. W.	901 65
Carter, G. R.	833 43	Kelley, R. A.	693 46	Redmond, D. R.	655 95
Clinton, E. O.	1,061 88	King, E. A.	569 80	Reid, E. C.	918 68
Coppel, G. E.	599 12	Lachaine, R.	690 06	Rice, H. M.	546 92
Crockard, H.	1,203 61	Leard, K. E.	733 34	Robinson, H. D.	596 86
Cuming, F. G.	675 71	Lebrun, L. P.	718 26	Robison, C. E.	978 41
Cuppae, E. W.	643 90	Letourneau, R. J.	1,023 72	Rose, A. L.	773 80
Dance, B. W.	599 76	Lewis, G. H.	556 42	Ross, J. I. G.	610 35
Dequoy, A. R.	677 30	Lowe, R. B.	663 41	Rudd, A. G.	605 02
Donaldson, A. G.	663 35	Lynn, D. F.	1,230 70	Sampson, R. E.	592 44
Drouin, J. A.	1,150 65	Macaulay, J. S.	671 98	Scott, C. B.	557 91
Dubois, J. P.	1,532 19	MacGillivray, D. G.	722 42	Scott, H. E.	761 09
DuBreuil, R. J.	614 48	MacGregor, R. S.	654 26	Seguin, A. D.	557 26
Durling, A. M.	573 12	MacLean, R. F.	745 62	Simms, W. G.	742 71
Edmunds, H. A.	601 57	MacLeod, G. E.	506 33	Smith, D. N.	590 55
Fenwick, S. W.	795 08	MacLeod, L. S.	915 81	Soucie, G. F.	816 17
Fiddiek, R. L.	875 63	Marsh, R. W.	518 20	Stogryn, R. P.	1,634 93
Folwell, J. H.	1,679 54*	Martin, J. B.	671 23	Tanguay, D.	790 85
Forster, R. R.	518 30	McBay, G. U.	728 48	Thorne, D. W.	535 73
Foster, A. T.	531 99	McDonald, A. G.	1,059 63	True, E. A.	742 50
Foster, E.	553 62	McDowall, L. L.	726 04	Vey, H. E.	791 53
Foster, H. R.	589 47	McKay, R. M.	791 12	Ward, L. D.	654 09
Fraser, K. A.	559 87	McMahon, J. P.	671 98	Warren, G. L.	534 90
Fredeen, F. J. H.	670 77	McNair, L. E.	1,407 15	Whiteside, H. W.	976 93
Gaudette, E. C.	580 64	McPhee, H. G.	634 50	Wilkinson, A. T. S. ..	563 97
Gervais, J. A.	1,421 09	Mellish, C. E.	807 97	Wood, P. I.	713 95
Hall, K. C.	609 90	Michaud, J. D.	643 44	Wry, C. E.	792 93

* Removal expenses.

EXPERIMENTAL FARMS SERVICE

Salaried employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Adamson, R. M.	\$ 3,780 00		Cooper, D. J.	3,480 00	
Allard, J. O. P.	3,780 00	\$ 877 94	Cordukes, W. E.	3,480 00	
Allen, H. T.	3,480 00		Cowan, P. R.	4,440 00	
Anderson, C. H.	3,660 00		Cram, W. H.	3,480 00	
Anderson, D. T.	3,300 00		Cram, W. W.	3,180 00	
Anderson, R. H.	3,780 00	691 05	Crossley, J. H.	3,780 00	
Anstey, T. H.	3,840 00		Davidson, J. G.	4,320 00	
Archibald, E. S.	9,000 00	2,902 99	Davies, H. T.	3,480 00	
Armstrong, J. Maxwell	4,740 00		Davis, M. B.	6,300 00	924 42
Armstrong, J. Morris .	4,440 00	863 97	De Long, G. E.	4,320 00	693 89
Atkinson, F. E.	4,440 00		Denike, G. N.	4,860 00	878 28
Ayers, H. D.	3,540 00		Derick, R. A.	4,740 00	
Aylesworth, J. W.	3,540 00	513 57	Dessureaux, L.	3,780 00	
Baird, W. W.	5,100 00		Dickson, W.	3,960 00	1,195 43
Ballantyne, H. R.	3,480 00		Dimmock, F.	5,040 00	501 46
Baril, R. W.	3,480 00	1,267 78	Donaldson, S. M.	3,480 00	
Barrett, A. E.	4,320 00		Doughty, J. L.	4,740 00	
Belanger, J. A.	3,780 00		Eaton, E. L.	4,080 00	668 26
Bellefleur, L. J.	3,780 00	979 69	Eaves, C. A.	4,080 00	
Belzile, J. A.	4,440 00	709 55	Edgar, J.	3,480 00	
Bird, S.	3,180 00		Edwards, C. A.	3,480 00	
Bisal, F.	3,120 00		Ehrlich, W. A.	3,540 00	804 74
Bishop, C. J.	3,480 00		Ensor, H. C.	4,740 00	
Black, W. N.	3,540 00	983 13	Farstad, L.	3,780 00	1,247 04
Blair, D. S.	4,800 00	517 12	Ferguson, W.	4,500 00	
Blakely, R. M.	4,080 00		Ficht, J. P.	3,780 00	
Bligh, R. D. L.	4,080 00		Finn, B. J.	3,480 00	
Bolton, J. L.	4,200 00		Fisher, D. V.	4,440 00	549 32
Bordeleau, R.	4,740 00		Forest, B.	3,780 00	
Bowser, W. E.	4,200 00	1,112 57	Foster, J. R.	3,660 00	670 05
Boyce, J. H.	4,440 00		Fraser, E. B.	4,620 00	
Braun, E.	3,780 00	680 82	Fraser, J. G. C.	4,740 00	580 15
Breakay, W. J.	3,780 00		Fredeen, H. T.	3,300 00	534 29
Brown, D. A.	4,080 00		Friesen, H. A.	3,780 00	
Browne, F. S.	4,740 00	1,029 79	Fulton, J. M.	3,120 00	
Buckley, G. F. H.	4,440 00		Gauthier, F. M.	3,480 00	
Buglass, E.	3,480 00		Gervais, L. J. P.	4,080 00	
Burns, W. T.	3,840 00	615 46	Gfeller, F.	4,080 00	
Cabana, L. A.	3,480 00		Gibson, C. A.	3,480 00	
Cairns, R. R.	3,120 00	809 11	Gibson, D. R.	3,180 00	
Cameron, C. D.	3,780 00		Gilbey, J. A.	3,480 00	{ 2,092 27 1,500 00† 941 60
Cameron, D. F.	3,300 00		Gillespie, J. E.	3,300 00	
Campbell, A. B.	3,480 00		Gillissie, C. J.	3,420 00	
Campbell, J. B.	4,080 00	2,018 06	Gilmore, L. E.	3,840 00	
Campbell, L. W.	3,480 00		Godbout, J. E.	3,780 00	
Cann, D. B.	3,780 00	993 77	Gorby, B. J.	3,480 00	720 27
Cannon, H. B.	4,200 00		Goring, E. T.	4,080 00	
Caron, R.	3,780 00	1,038 28	Gosselin, F. X.	3,840 00	1,655 44
Casserly, L. M.	3,540 00		Goulden, C. H.	6,000 00	1,680 56
Chan, A. P.	3,840 00		Gowe, R. S.	3,840 00	
Chapman, F. M.	3,480 00		Grant, E. A.	3,480 00	777 86
Cheney, B. F.	3,060 00		Graves, F. W.	4,740 00	
Chester, H.	4,080 00		Griesbach, L.	3,480 00	
Chiasson, T. C.	3,480 00		Guitard, A. A.	3,480 00	
Childers, W. R.	3,660 00		Gunn, C. K.	4,440 00	731 00
Chipman, E. W.	3,480 00		Gutteridge, H. S.	4,920 00	1,111 92
Chubb, W. O.	3,480 00		Hall, E. R.	3,780 00	
Clarke, M. F.	4,080 00		Hall, R. M.	3,780 00	1,707 98
Clayton, J. S.	3,780 00	773 90	Hamilton, D. G.	4,200 00	
Coiteux, J. S. F.	3,300 00				
Cook, F. D.	3,480 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Hanchet, W. F.	3,780 00	541 46	MacLean, A. J.	3,780 00	
Hargrave, H. J.	4,440 00	1,424 59	MacNaughton, W. N. .	3,780 00	
Harrison, G. B.	3,780 00		MacRae, N. A.	5,100 00	
Harrison, T. B.	4,080 00		MacVicar, R. M.	4,320 00	
Haslam, R. J.	4,440 00		Mann, A. J.	4,020 00	
Hay, W. D.	3,780 00	798 14	Masson, A. B.	3,540 00	510 55
Heinrichs, D. H.	3,540 00		Matthews, G. D.	4,740 00	
Hickman, C. G.	3,480 00		McBean, D. S.	3,480 00	
Hicks, W. H.	4,740 00	915 86	McCooy, E.	3,180 00	
Hill, H.	4,800 00		McCurdy, E. V.	4,080 00	
Hill, K. W.	3,780 00		McEvoy, E. T.	4,080 00	
Hilton, S. A.	4,860 00	741 36	McFadden, A. D.	4,440 00	
Hinman, W. C.	3,480 00		McGregor, W. G.	4,740 00	
Hoegstedt, B. S.	3,480 00		McGurrin, J.	3,060 00	
Hoffman, D. W.	3,120 00	983 84	McIver, R. N.	3,480 00	1,087 90
Hope, G. W.	3,780 00		McKenzie, R. E.	3,780 00	
Hopkins, E. S.	7,200 00	703 17	McKibbin, R. R.	4,140 00	
Hopper, R. M.	4,500 00		McLean, A.	3,360 00	880 21
Hornby, C. A.	3,480 00		McLennan, H. A.	3,840 00	
Hubbard, W. A.	3,360 00	1,032 19	Merrill, H. H.	4,080 00	
Hunter, A. W. S.	4,500 00		Miller, H.	3,480 00	
Hutchinson, R. J.	5,010 00	932 17	Millette, J. F. G.	3,120 00	584 00
Hutton, F. V.	4,440 00	554 40	Molberg, E. S.	3,060 00	
Jacobson, W. L.	4,080 00	642 72	Mortimore, C. G.	3,540 00	
Jamieson, C. A.	4,440 00	2,134 67	Moss, H. C.	4,200 00	
Janzen, P. J.	3,840 00	1,168 20	Moyman, J. C.	5,400 00	732 97
Janzen, W. K.	3,480 00	882 10	Muir, G. W.	5,100 00	1,011 47
Jasmin, J. J.	3,480 00		Murvin, H. F.	5,100 00	680 54
Jenkins, B. C.	3,780 00		Nicol, H.	3,120 00	
Johnson, A. S.	3,840 00		Nonnecke, I. L.	3,480 00	
Johnston, A.	3,480 00	651 56	Novikoff, M.	3,300 00	
Johnston, W. H.	4,080 00		Nowosad, F. S.	4,320 00	
Kalbfleisch, W.	4,080 00	571 80	Oliver, R. W.	4,440 00	
Kellett, A.	3,720 00		Ouellet, C. E.	3,480 00	
Kelsall, A.	5,100 00		Ouellett, A. E.	3,480 00	
Kemp, H. J.	4,080 00		Ounsworth, L. F.	3,780 00	
Kerr, W. L.	4,440 00		Owen, C. W.	3,780 00	
Keys, C. H.	3,480 00	552 56	Palmer, A. E.	5,100 00	727 40
Kusson, F. B.	3,780 00	1,004 52	Palmer, R. C.	5,100 00	
Knight, J. K.	3,780 00	1,190 91	Parent, R. C.	4,500 00	
Knowles, G.	3,780 00		Parks, N. M.	4,200 00	1,236 96
Knowles, R. P.	4,080 00		Peake, R. W.	4,080 00	
Korvan, H. C.	3,120 00		Pelletier, J. R.	5,100 00	
Korven, N. A.	3,480 00	924 50	Peters, H. F.	3,360 00	745 93
Kristjansson, F. K. .	4,020 00		Peters, T. W.	3,780 00	813 74
Kusch, A. G.	4,080 00		Peterson, R. F.	4,500 00	
Lajoie, J. G. P.	3,480 00	972 88	Phillips, W. R.	4,320 00	1,243 74
Laplante, J. E.	3,780 00		Platt, A. W.	4,440 00	1,039 44
Laroche, L. C.	3,120 00		Poapst, P. A.	3,300 00	
Laskie, J. G.	3,840 00		Provencher, G.	3,120 00	
Leahy, A.	4,800 00	1,186 95	Richard, J.	4,440 00	
Leite, J. S.	4,080 00	861 75	Richards, N. R.	4,020 00	
Leggett, H. N. W.	3,780 00		Richardson, W. S.	4,080 00	
Lehane, J. J.	3,480 00		Ripley, P. O.	5,700 00	2,329 36
Leslie, W. R.	5,100 00	764 74	Robertson, W. R.	3,060 00	
Logan, V. S.	3,840 00		Roy, J. L.	3,060 00	
Longley, R. P.	4,080 00		Roy, P. O.	3,180 00	552 09
Lowe, V. J.	3,060 00	1,500 00†	Rudd, R. B.	3,120 00	
Lyall, L. H.	3,840 00		Russell, W. A.	3,780 00	881 50
MacArthur, M.	4,080 00		Ste. Marie, C. E.	4,080 00	
MacGregor, H. I.	3,120 00		Ste. Marie, J. U. A. .	4,740 00	
MacKenzie, C. D.	4,440 00	522 69	Savage, R. G.	3,180 00	893 69
MacKenzie, J. M. F. .	4,080 00		Schroer, F. W.	3,120 00	960 64
MacKey, E. M.	4,080 00	836 24	Schurman, D. C.	4,080 00	
MacLean, A. A.	3,120 00		Scott, W. A.	3,480 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Sexsmith, J. J. P.	3,780 00		Walker, P. H.	3,480 00	
Shewfelt, A. L.	3,780 00		Walkof, C.	4,440 00	
Slen, S. B.	3,360 00		Ward, G. M.	3,660 00	
Smith, M. C.	3,180 00		Warder, F. G.	3,120 00	
Spangelo, L. P. S.	3,120 00		Warren, F. S.	3,300 00	
Stacey, E. C.	4,500 00	1,664 46	Warren, G. C.	3,780 00	
Staple, W. J.	3,780 00		Wells, S. A.	3,120 00	
Stelfox, H. B.	3,480 00		Welsh, J. N.	4,440 00	
Sterling, J. D. E.	3,540 00		Wendhart, A.	3,780 00	
Stevenson, T. M.	6,000 00	1,726 17	White, F. H.	4,080 00	
Stobbe, P. C.	4,320 00	759 41	White, R. G.	3,780 00	
Stothart, J. G.	4,440 00	560 01	White, W. J.	4,440 00	
Strachan, C. C.	4,200 00		Whiteside, A. G. O. ...	4,740 00	
Sylvestre, P. E.	4,440 00	574 29	Whiteside, G. B.	3,780 00	
Taylor, D. K.	3,480 00		Whiting, F.	3,840 00	682 76
Thompson, J. L.	4,080 00	533 72	Wiancko, M. R.	3,360 00	
Thompson, N. R.	3,480 00		Wicklund, R. E.	3,780 00	1,040 08
Tinney, B. F.	4,080 00		Wilcox, J. C.	4,020 00	921 89
Turley, R. H.	3,480 00		Williams, S. B.	4,200 00	
Tzogoeff, A. P.	3,300 00		Willis, T. G.	3,540 00	1,628 04
Ure, C. R.	4,080 00		Wilson, H. E.	4,440 00	
Van Nice, E.	3,780 00		Wilton, A. W.	3,540 00	916 30
Vickery, L. S.	4,020 00		Woods, J. J.	4,440 00	
Walker, J.	4,740 00		Young, L. C.	4,440 00	

† Northern allowance, annual rate.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Abbott, J. W.	\$ 641 29	Crookshanks, A. W. .	624 21	MacDonald, D. J. ...	1,082 10
Aitken, A.	762 65	Dalton, C. B.	968 83	Mack, A. R.	515 77
Banks, C. E.	889 13	Duncan, D. A.	546 89	Peterson, C. J.	699 85
Barry, J. R.	898 70	Dunlop, R. H.	1,247 00	Pratt, L. E.	783 09
Bezeau, L. M.	1,433 79*	Harvey, G. H.	864 27	Richards, N. R.	1,024 35
Bowren, K. E.	1,351 61	Kilcher, M. R.	705 06	Rocheftort, B. C.	556 50
Bristol, O. P.	902 83	Kjearsgaard, A. A. .	704 32	Steeves, I. D.	1,003 12
Calder, F. W.	1,513 28	Lord, T. M.	943 49	Towill, W. B.	729 60
Clarke, A.	724 63	Lovell, T. C.	539 37	Waddell, J. A.	963 09
Coldwell, J. H.	652 13	Maas, E. F.	622 29		

* Removal expenses.

PRODUCTION SERVICE

Salaried employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Allan, A. W.	\$ 4,140 00	\$ 2,633 36	Beauchemin, G.	4,380 00	1,355 59
Allan, F. J.	3,840 00	792 83*	Beemer, A. O.	4,140 00	
Ambridge, W. G.	3,060 00		Beggs, R. E.	4,260 00	
Anderson, A. W.	3,480 00		Bell, L.	4,200 00	681 36
Andrew, A. T.	4,080 00		Benn, C. E.	3,000 00	1,920 76
Andrich, J. J.	4,140 00	1,013 96	Bennett, J. E.	4,080 00	1,888 42
Andries, A. J.	4,140 00	582 44	Bett, A. W.	4,140 00	
Annis, J. T.	3,840 00	2,459 15	Bilyea, R. J.	4,260 00	
Armstrong, G. P.	3,600 00		Bingeman, M. O.	3,360 00	2,841 80
Armstrong, J. H. O. ...	4,260 00	1,452 79	Bissell, L. A.	4,080 00	
Bartlett, A.	3,480 00		Black, L. W.	3,780 00	1,007 52
Batty, W. C.	4,080 00	1,241 39	Blacklock, J. R.	3,120 00	3,091 32
Baux, G. A.	3,840 00		Blackwood, A. C.	4,260 00	768 21
Beach, A. O.	3,840 00		Blais, J. J.	3,000 00	1,416 52

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Blakeman, J. E.	4,320 00	860 52	Cross, V. I. C.	3,060 00	
Boast, C. R.	4,260 00	630 06	Curdtt, G. C.	4,260 00	
Boast, R. D.	4,260 00		Curtis, N.	4,200 00	1,445 43
Bodnar, T.	3,720 00	777 39	Dancey, J. C.	3,600 00	
Bouchard, C.	3,780 00	899 62	Davey, A. D.	4,800 00	1,949 09
Boutin, V.	3,720 00		Davidson, J. G.	4,260 00	624 24
Bovaird, J. R.	4,260 00	696 47	Davidson, W. B.	3,900 00	1,557 86
Bowerman, R. J.	4,080 00	1,154 99	Davies, W. D.	4,380 00	2,668 75
Bowes, E. D.	4,140 00		Davison, S. A.	4,260 00	
Bowie, J. S.	4,500 00		Dawson, J. A.	4,200 00	1,015 03
Bowman, S. A.	3,360 00	537 09	Dellert, R. B.	4,140 00	
Boyer, J. A.	4,260 00		Desrosiers, A.	3,720 00	1,450 13
Brennand, T. W.	3,360 00		Douglas, K. L.	4,200 00	
Bridgman, F. H. C.	3,480 00	1,453 31	Doutre, J. P.	3,720 00	830 38
Broadfoot, R.	3,360 00		Doyle, E. J.	3,720 00	
Brossard, G. A.	4,140 00	1,753 04	Drennan, W. J.	4,080 00	1,433 53
Brown, E. L.	4,260 00	549 96	Dufresne, J. B. A.	4,140 00	1,651 81
Browne, G. N.	4,080 00		Dumaine, H.	3,480 00	2,110 09
Brunet, O.	4,260 00	2,177 18	Dumais, A. A.	3,960 00	847 79
Burns, H. J.	3,720 00	1,362 64	Dunn, J.	3,720 00	2,667 97
Button, C. S.	4,800 00	677 81	Edmunds, J. A.	3,840 00	
Byers, J. G.	4,080 00	3,135 62	Edwards, C. L.	4,260 00	1,828 68
Caldwell, H. L.	4,260 00	1,127 95	Ellah, J. N.	4,080 00	
Cameron, A. R.	3,720 00		Elliot, G. A.	4,500 00	
Campbell, J. W.	3,900 00		Elliot, R. R.	3,360 00	1,872 49
Carey, J. C.	4,140 00		English, D. N.	3,720 00	
Carey, M. L.	4,260 00	962 51	English, J. R.	4,080 00	1,997 46
Carlson, E. E.	4,500 00	921 10	Evans, J. F.	4,140 00	
Carroll, G. A.	3,360 00		Fasken, J. W. R.	4,500 00	
Carroll, W.	3,720 00	2,323 12	Ferland, J. J. B.	3,360 00	1,027 19
Carter, F. G.	3,840 00		Ferland, J. R.	3,360 00	3,196 67
Catt, R. B.	4,140 00	1,029 34	Ferns, S. J.	4,380 00	994 86
Chagnon, J. E. M.	4,380 00	1,742 19	Fernis, L. H.	4,260 00	1,501 08
Chambers, A.	3,720 00	2,864 55	Fleury, J. P. E.	4,080 00	1,041 45
Chapman, C. H.	3,840 00	2,032 35	Flook, B. C.	4,260 00	2,104 35
Chapman, R. G.	4,140 00		Forbes, H. L.	4,140 00	968 79
Charest, P.	4,140 00		Forward, B. F.	4,080 00	
Charron, J. D.	3,000 00		Foster, O. A.	4,140 00	
Chester, K. B. L.	4,260 00	1,166 66	Fox, H. P.	3,360 00	
Childs, T.	6,600 00	2,837 80	Fox, R. G. D.	4,140 00	2,337 72
Chiles, J. N.	3,840 00		Freeborn, S. G.	3,720 00	1,384 82
Christian, I.	4,500 00	969 65	Gagnon, J. G.	4,260 00	3,851 99
Christie, N. D.	5,280 00	682 85	Gahagan, R. G.	3,840 00	
Clark, J. G.	4,200 00	978 70	Gallivan, J. F.	4,140 00	
Clarke, J. N.	4,020 00		Gauvin, E. C.	4,380 00	
Clarkson, W.	3,600 00	3,449 77	Gear, J. H. W.	4,140 00	
Clay, H. W.	3,720 00	544 55	Giebelhaus, S. P.	4,140 00	
Clement, F. D. H.	3,000 00	2,118 65	Gilbert, G. A.	3,360 00	895 13
Clendinning, R. R.	3,000 00		Gilbert, R. T.	4,140 00	2,902 52
Coleman, N. J.	4,080 00		Gilthooly, P. J.	3,180 00	
Coles, J. H.	4,080 00	1,960 80	Gilmour, G. B.	3,600 00	851 34
Colton, C.	3,720 00		Gilson, S. L.	4,140 00	
Collacutt, G. H.	4,380 00		Girard, J. H.	3,480 00	1,590 72
Corbett, E. R.	4,260 00		Girard, J. U. G.	3,840 00	2,648 69
Cordeau, J. M.	3,720 00	2,033 29	Gleeson, J. L.	4,080 00	2,038 16
Cornish, T. J.	4,260 00	1,059 64	Gonneville, J. A. L.	4,140 00	
Corrigan, W. L.	3,720 00		Goodall, L. B.	3,780 00	661 63
Cote, P. E.	3,000 00	1,384 20	Goossen, I.	3,840 00	1,141 39
Cousineau, L.	3,840 00		Goyer, J. E. H.	4,140 00	
Couture, J. N. L.	5,280 00	2,019 53	Gracser, F. E.	3,720 00	
Cowan, H. W.	4,380 00		Graham, J. W.	4,740 00	2,283 59
Cowie, R. G.	4,140 00	1,802 07	Graham, W. L.	4,080 00	
Craft, A. C.	3,180 00	2,441 90	Gray, G. M.	3,360 00	650 57
Craig, H. W.	4,140 00	733 69	Green, U. P.	3,480 00	
Cepeau, O.	3,360 00	682 09	Grogan, W. S.	4,140 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Gruer, D.	4,260 00		Leslie, F. J.	3,960 00	2,324 75
Hall, O.	5,700 00	750 51	Leslie, J. H.	3,840 00	1,217 84
Hanlon, P. F.	3,840 00		Lewis, A. E.	3,840 00	1,844 24
Hanmore, G. S.	4,140 00		Lewis, N. G.	4,080 00	
Harlow, M. D.	3,360 00		Lomax, R. B.	3,000 00	
Harris, A. W.	3,720 00	2,111 88	Lowrie, M. I.	4,140 00	
Harrop, E. N.	4,140 00	1,862 98	Lundie, A. C.	4,800 00	975 85
Haslett, S. J.	4,080 00	911 16	MacCharles, H. K.	3,840 00	1,322 95
Hawkins, D. J.	3,720 00	2,683 13	MacDonald, H. E.	4,140 00	1,084 72
Heise, A. C.	4,500 00	733 77	MacDonald, R. S.	4,080 00	1,107 03
Henry, R. H.	4,260 00		MacDougall, W. F.	4,140 00	1,733 34
Henry, W. L.	3,000 00		MacInnes, T.	3,360 00	1,576 24
Heon, H.	3,480 00	1,565 45	Mack, J. S.	4,080 00	874 07
Hetherington, C. K.	4,140 00		Mackay, J. W.	5,040 00	1,579 79
Higginson, J. W.	4,140 00	588 30	MacKenzie, C. F.	3,780 00	1,042 74
Hill, A. T.	3,300 00	815 26	MacKenzie, N. D.	3,960 00	793 19
Hill, S. A.	3,720 00		MacLennan, J. C.	4,140 00	1,697 13
Hillier, K. R.	3,360 00	1,064 37	MacVannel, A. P.	4,560 00	1,628 33
Hodam, G. F.	3,720 00		Mahaffy, N. L.	4,140 00	825 41
Hoey, W. J.	4,140 00	636 81	Manning, E. W. C.	3,840 00	
Hogan, J. D.	4,080 00		Marcel, J. A.	4,260 00	3,645 76
Hollington, W. H.	3,300 00		Marcoux, G. A.	3,360 00	1,000 75
Hopkins, A. W.	4,140 00	821 36	Marshall, C. V.	4,200 00	
Houston, J. E.	4,140 00		Martyn, J. H.	3,360 00	
Howell, H. N.	4,140 00		Mason, R. M.	4,140 00	
Ingalis, R. A.	4,080 00		Masse, R.	3,840 00	
Irwine, I. B.	4,080 00	1,506 20	Mathieu, P. E.	3,360 00	3,503 66
James, N. V.	4,140 00	1,150 94	McAninch, N. H.	3,720 00	2,277 13
Jasmin, E. E.	3,840 00		McCabe, W. J.	3,720 00	772 26
Jefferson, C. H.	3,060 00		McClenaghan, R. J.	4,380 00	2,174 64
Jelly, G. A.	4,080 00	2,218 58	McConnell, J. C.	4,080 00	2,293 62
Jervis, J. G.	3,720 00	2,696 30	McCracken, W. A. S.	4,140 00	1,630 07
Jobin, J. E. L.	4,260 00	2,574 53	McCullough, C. S.	3,480 00	
Johnston, C. A.	3,000 00	1,675 78	McDonald, H. G.	4,140 00	1,966 15
Jones, F. O.	4,140 00		McEwen, A. E.	4,140 00	
Julien, R.	4,080 00	3,125 90	McEwen, H. R.	4,200 00	
Kaine, J. C. M.	4,080 00	976 27	McFarlane, A. M.	4,140 00	2,463 87
Kavanagh, J. A.	3,420 00		McGee, H. E.	3,720 00	
Kelly, H. A.	3,780 00		McKee, S. C.	4,140 00	
Kelly, R. W.	4,080 00	1,737 99	McKelvie, D. J.	3,480 00	2,903 28
Kesten, S. H.	4,080 00	2,463 03	McKenzie, P. G.	4,260 00	599 18
King, J. H.	3,780 00	1,866 06	McKeown, G. R.	3,000 00	1,949 96
Knapp, H. E.	3,840 00	2,811 62	McLellan, D. J.	4,380 00	
Knell, C. F.	3,480 00	1,822 77	McMullen, W. S.	4,200 00	1,961 28
Knights, S. W.	3,060 00		McMurtrie, E. C.	3,480 00	2,277 52
Labelle, G. T.	4,500 00	1,214 36	McPherson, A.	3,720 00	
Labelle, J. A.	4,080 00	2,529 20	Meilneur, J. U. V.	4,380 00	
Laberge, J. G. R.	3,720 00		Melton, R. R.	3,360 00	523 35
Laberge, L.	4,140 00	1,394 37	Michael, G. W.	4,500 00	680 20
Labissonniere, G.	3,240 00	510 46	Midwinter-Steane, F.	4,260 00	3,167 12
Langlais, A. A.	3,780 00	1,029 61	Migovskiy, B. B.	4,740 00	
Latimer, C.	3,840 00		Mignault, J. N. E.	4,140 00	
Laurence, J. G.	3,600 00		Miller, J. C.	4,080 00	
Lavoie, E.	3,360 00	1,088 32	Milner, R. J.	4,500 00	1,032 37
Lawson, D. J.	3,720 00	858 34	Minne, V. A.	3,180 00	1,004 86
Lay, R. H.	5,280 00	1,078 47	Mitchell, H. K.	3,360 00	
Leadbeater, J. A.	4,500 00		Mitchell, J. M.	3,360 00	3,161 15
LeBlond, J. E.	4,680 00	1,473 66	Mollison, L. G.	3,720 00	3,013 83
LeClaire, H. A.	3,900 00		Moor, T. D.	3,360 00	867 05
Lefebvre, F.	3,600 00		Moore, L.	4,080 00	3,100 87
Lefebvre, J. G.	3,780 00	1,373 65	Morgan, C. E.	4,260 00	
Lefebvre, J. H. G.	4,080 00	1,974 63	Morris, A. K.	3,720 00	
Legare, J. D. E.	4,140 00		Morris, A. P.	4,380 00	
Legault, E. C.	3,720 00		Morris, H. E.	3,360 00	615 99
Leggatt, C. W.	4,440 00	533 95	Mount, H. F.	3,840 00	
Lemieux, J. U.	4,080 00		Moynihan, W.	5,280 00	1,093 98

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Moynihan, W. A.	3,840 00	1,594 61	Roper, L. W.	3,240 00	1,465 09
Mulchinnock, W. J.	4,140 00		Rose, G. A.	5,400 00	1,590 92
Murdock, J.	3,060 00	1,354 98	Ross, A. R.	3,600 00	
Murray, J. A.	3,360 00	1,813 21	Ross, R. T. F.	3,720 00	
Mutrie, R. D.	4,140 00	1,619 36	Ross, W. A.	4,260 00	
Myers, G. E.	3,840 00	3,076 61	Rowland, M. H.	3,000 00	726 17
Nadeau, J. A. R.	4,080 00	2,662 65	Roy, J. A. G.	4,080 00	3,127 63
Naismith, J. W.	4,080 00		Saint, F. F.	4,380 00	633 62
Neely, M. J.	4,140 00	558 47	Salisbury, E.	4,080 00	618 65
Nesbitt, J. E.	4,260 00	1,442 38	Sallans, W. G.	3,600 00	
Nichol, G. A.	4,260 00		Sanderson, R. A.	3,000 00	592 23
Nicholls, W. E.	4,140 00		Sands, B. M.	3,360 00	
Norquay, J.	4,080 00	1,140 29	Scafe, D. C.	3,660 00	
Norquay, J. P.	4,140 00	1,953 03	Schilt, C. C.	4,080 00	762 06
Norton, W. M.	4,140 00	626 31	Schmidt, N. P.	3,840 00	3,321 60
Notling, E. S.	4,260 00	541 07	Schnell, F. H.	4,080 00	
Obodiak, J.	3,480 00	1,098 73	Scotchmer, H. D.	3,720 00	2,116 80
O'Brien, R. B.	4,080 00	2,742 57	Seguina, A.	3,780 00	
O'Connor, W. P.	4,140 00		Sewell, K. D.	3,720 00	2,542 51
O'Hara, S. L.	3,600 00	1,134 44	Seymour, W.	4,380 00	
O'Neill, J. J.	3,840 00		Shepherdson, J. S.	4,260 00	1,247 88
Ormiston, R. R.	3,360 00		Shonyo, J. H.	4,380 00	677 30
Overholt, P. M.	3,960 00		Sibbit, R. H.	3,780 00	
Owers, A. E.	4,080 00	1,859 98	Simard, P. E.	4,260 00	791 74
Parnell, H. R.	3,420 00		Singleton, J. R.	3,000 00	
Palton, W. T.	4,080 00		Slack, E. V.	3,360 00	
Payette, M. E.	4,140 00		Smith, F. W. B.	4,800 00	2,339 74
Payfer, R.	3,660 00		Snyder, O. A. K.	4,080 00	854 98
Pearson, H. W.	3,600 00		Sorel, J. E.	4,080 00	3,013 49
Peart, G. S.	5,700 00	519 69	Speirs, W.	4,140 00	581 88
Penhall, G. R.	4,260 00		Spencer, H. C.	3,840 00	1,692 21
Pepin, J. A.	4,080 00		Sproule, J. D.	4,140 00	
Perry, J. N.	4,260 00		Squirrell, L. H.	4,080 00	
Peter, N. H.	4,080 00		Stanford, J. A.	4,380 00	1,806 33
Peterson, A. W.	5,700 00	941 70	Steele, G. I.	3,840 00	2,466 91
Pewtress, F.	3,000 00	2,026 58	Steele, J. A.	3,960 00	885 98
Phillips, A. H.	3,780 00		Steen, J.	4,260 00	
Phillips, C. R.	3,780 00		Sterns, J. E.	3,000 00	584 71
Pineau, E. F.	4,440 00	2,346 40	Stevens, H. C.	3,720 00	3,622 85
Poirier, G. E.	3,360 00		Stevens, W. W.	4,140 00	
Porlier, J. G.	3,840 00	1,140 95	Stewart, D. F.	3,360 00	824 78
Powell, W. V.	3,000 00	2,302 63	Stobart, A.	4,140 00	835 82
Powers, L. J.	3,060 00		Stoneman, W. J.	4,080 00	
Powley, F. J.	4,080 00	544 34	Storey, H. C.	4,800 00	1,005 46
Prest, V. E.	3,840 00	1,144 92	Stratton, G. A.	3,480 00	1,258 38
Priestley, P.	4,140 00		Stretton, G. R.	3,360 00	
Quail, E. J.	3,360 00	603 57	Stuart, J. M.	5,400 00	
Racicot, R.	4,080 00		Stubbs, W. F. R.	4,080 00	1,568 45
Rajotte, G. H.	3,720 00		Swail, L. H.	4,260 00	
Rajotte, R. R.	3,720 00		Swanson, J. A.	4,080 00	
Rankin, G.	4,080 00	3,087 96	Sylvain, J. O. L.	3,600 00	2,180 92
Read, F. O.	3,840 00	2,303 80	Syrotuck, M.	3,720 00	629 32
Reckin, C. E.	4,140 00	1,621 82	Tanner, A. C.	4,260 00	
Redfearn, M. S.	3,000 00		Tapp, C. T.	4,200 00	899 36
Reed, O. J.	3,840 00		Taylor, H. A.	4,140 00	
Reeker, W. H.	3,900 00	2,053 29	Theoret, J. H.	4,260 00	2,925 17
Reid, H. D.	3,480 00		Thomas, E. B.	4,080 00	
Richardson, C. L. H.	4,260 00		Thomas, R. L.	4,200 00	873 05
Rivard, R.	3,600 00	2,269 65	Thompson, D. W.	3,900 00	2,141 55
Rivington, R. H.	4,140 00		Thompson, J. T.	3,720 00	
Rouch, W. A.	3,000 00	574 79	Thompson, S. N.	4,140 00	1,138 87
Robertson, A.	4,080 00		Thomson, D. E. (including terminable allowance, \$600)	4,980 00	
Robertson, E.	3,600 00		Thomson, G. D.	3,360 00	573 32
Robson, I.	4,260 00				
Rodney, E. W.	3,000 00				
Rogers, C. B. W.	3,480 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Thomson, W. G.	4,380 00		Ward, J. A.	3,000 00	
Timmins, E. H.	3,000 00	679 95	Wardlaw, W. L. A.	3,000 00	1,557 46
Towill, F. W.	4,080 00	1,243 78	Watson, D. D.	3,600 00	1,450 54
Tremblay, H. F.	3,720 00	2,182 41	Watt, H. J.	4,140 00	1,953 24
Troalen, H. J. M.	4,260 00	2,516 49	Way, A. J.	4,020 00	512 02
Troalen, R.	4,140 00		Weir, C. A.	4,080 00	1,049 33
Trudeau, J. L.	4,140 00		Wells, K. F.	4,800 00	2,326 07
Trudel, J. H. M.	3,360 00	3,012 08	White, S.	3,780 00	644 77
Trudel, J. O. D.	4,140 00		White, W. R.	5,340 00	
Tupling, R. G.	4,140 00	531 05	Willick, E. A.	4,260 00	
Turner, J. R.	4,080 00	2,616 84	Wittig, T. L.	3,000 00	
Twiss, R. I.	4,080 00	2,084 47	Wood, F.	4,260 00	
Veroni, A. D.	3,720 00		Woolsey, I. J.	3,720 00	1,380 63
Waggoner, L. R.	3,600 00		Wright, W. H.	5,340 00	1,189 02
Wagner, A. C.	4,080 00	1,008 93	Young, D. B.	3,000 00	1,435 58
Wagner, J. R.	3,720 00	832 39	Young, N.	8,000 00	570 27
Wall, S. L.	4,140 00	1,123 37	Youngusband, A. W. .	4,380 00	
* Removal expenses.			Youngusband, H. M. .	4,260 00	2,314 26

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Barr, W. K.	\$ 1,665 21	Harvey, C. M.	1,470 83	Nason, R. W.	1,296 46
Baxter, F. G.	641 34	Harvie, J.	521 45	Nicol, K. S.	1,036 15
Beatty, G. H.	684 39	Hofstetter, A.	821 66	O'Connell, C. P.	1,191 92
Berrigan, F. J.	643 33	Houston, D.	821 90	Olson, G. R.	553 21
Blackburn, J. B.	1,326 07	Hunt, H.	1,702 30	Pauli, G. A.	2,281 44
Blais, G. T.	1,940 05	Hurtubise, R.	853 45	Pawlowski, F. F.	581 60
Borden, D. H.	870 16	Jacobson, R. L.	698 92	Pepper, J. G.	569 56
Brown, K. R.	695 71	James, K. R.	749 37	Perdue, D. J.	2,973 02
Brown, W. T.	790 56	Johnson, A.	859 60	Perrier, E.	953 82
Brunet, H.	579 68	Jones, E. C.	1,669 36	Puttergill, J. R.	1,219 45
Burns, R. L.	1,063 80	Kelly, J.	1,104 75	Pyrcz, S.	626 06
Campbell, D. L.	1,724 89	King, L. M.	2,001 72	Rayner, E. K.	572 65
Casgrain, A.	975 47	Klack, S.	1,411 36	Ritchie, F. H.	1,883 71
Chapman, R. E.	936 67	Kyle, A. S.	1,125 15	Roach, W.	1,052 13
Clevett, A. W.	2,388 56	Lambroughton, D. B. .	512 30	Robertson, D. C.	2,034 03
Coffey, V. O.	2,289 74	Langevin, J. L.	2,010 04	Robichaud, F. J.	508 66
Conam, J. C.	1,137 54	LeBlanc, M. M.	1,518 44	Russell, J. B.	549 25
Cousins, R. H.	772 64	Lefebvre, T.	553 90	Rutledge, C. P.	2,380 26
Cranston, R.	1,545 16	Legrand, J. A.	652 61	Samson, R.	1,382 14
Cumming, R. B.	1,303 04	LeLacheur, A. G.	524 86	Saunders, E. H.	1,561 38
Cunningham, R. E. .	1,200 31	Lister, R. R.	1,417 62	Schofield, J. C.	951 55
Currie, J. W. T.	1,033 49	Little, W. G.	1,395 71	Scott, W. J.	1,371 92
Darbey, A. J.	1,309 80	Lord, H.	545 40	Seranton, C. S.	1,546 66
Davis, H. E.	1,047 58	Loverde, T. C.	1,434 11	Sears, M. E.	1,263 51
Dean, P. J.	680 30	MacCharles, F. J.	1,084 26	Sibbald, C. L.	550 04
DeChevigny, A.	611 12	MacKinnon, A. N. .	737 72	Sibbald, W. A.	860 71
Draftenza, V. G.	583 85	McBough, E. D.	897 72	Somers, L. J.	730 24
Duperron, G.	1,747 06	Marsot, P. H.	1,665 75	Soule, C. M.	1,224 25
Erb, J. H.	1,689 32	McConnell, J. H.	1,345 81	Spicer, R. E. P.	722 11
Eskine, R. A.	1,375 67	McFarlane, J. F.	1,153 23	Stevenson, C. L.	511 13
Farmer, L.	1,813 12	McKelvie, S. A.	2,038 39	Stewart, F. A.	1,228 22
Foisy, L.	1,648 78	McLean, A.	744 91	Stewart, W. B.	523 31
Gabraith, B. F.	1,041 35	McLean, B. C.	1,329 65	Thorsteinson, J. E. .	1,717 34
Galliot, P. A.	895 34	McNair, N. A.	949 47	Tomilson, R. H.	546 03
Gamaache, G.	523 17	McNeely, D. V.	631 25	Upton, H. E.	1,468 39
Gendreau, R.	509 24	McRae, M.	1,057 89	Warren, M. E.	615 49
Goguen, A.	1,477 45	McVeeters, R. J.	1,240 57	Watson, G. T.	808 87
Godheart, C. W.	857 73	Milward, D. F.	683 14	Williams, J. D.	1,157 08
Gray, E. W.	2,800 50	Mitchell, C. H.	1,038 94	Wood, A.	1,487 72
	{ 650 99*	Mitchell, W. F.	1,260 17	Yacula, A. C.	1,046 50
Hamilton, S. L.	531 63	Moore, D. G.	579 98	Yelland, S. A.	699 76
Hart, R. B.	2,170 03	Mundy, J. W.	1,167 31	Yung, H. W.	1,243 24

* Removal expenses.

MARKETING SERVICE

Salaried employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Adair, J.	\$ 3,480 00	\$ 810 15	Darnell, A. F.	3,780 00	1,905 68
Adam, T. J.	3,180 00	1,089 91	Dawes, L. F.	3,780 00	1,781 69
Atten, W. L.	3,180 00		Deguire, J. A.	3,300 00	2,057 60
Andal, M. E.	3,300 00		De Jong, J. G.	3,480 00	
Anderson, H. J.	3,480 00	687 70	Demers, A.	3,180 00	
Anderson, H. S.	3,780 00	1,569 63	Derby, H. A.	5,340 00	1,787 24
Armstrong, D. C.	3,180 00	1,130 20	Desautniers, J. M. L. .	3,180 00	
Armstrong, F. R.	3,780 00		Dickson, E. C.	3,180 00	
Art, G. L.	3,480 00	835 97	Dionne, C. E.	3,480 00	
Askin, T. H.	3,480 00	901 51	Dionne, P. P.	3,120 00	
Bain, G.	3,480 00	1,423 58	Drinkwater, J. H.	3,480 00	
Baird, F. F.	3,960 00		Dunsmore, W. G.	3,780 00	502 25
Barford, A. W.	3,120 00		Eardley, E. A.	3,480 00	1,051 80
Barry, S. C.	5,340 00	1,533 96	Edkins, P. C. W.	3,180 00	
Beattie, D. M.	4,740 00	1,726 23	Elliot, E. L.	3,540 00	
Beatty, R. G.	3,480 00	957 22	Ellsworth, W. B.	3,180 00	1,087 61
Beauregard, J.	3,000 00		Eutenier, C. P.	3,180 00	
Beckett, W. J.	3,480 00		Fetherstonhaugh, J. E.	3,780 00	539 28
Bennett, R. K.	4,980 00	2,145 04	Field, R. C.	3,120 00	1,051 69
Beveridge, D. J.	3,180 00	878 83	Fletcher, D. A.	3,420 00	1,351 63
Blackburn, J.	3,780 00		Fontaine, J.	3,180 00	495 42
Blaich, O. P.	3,060 00	629 07	Forbes, L. D.	3,180 00	1,149 04
Bonin, C. M.	3,120 00	1,219 02	Ford, H. L.	3,480 00	828 85
Bonnyman, E. D.	4,740 00	1,910 71	Fortier, L. R.	3,180 00	
Booth, J. F.	6,900 00	2,424 64	Fritz, M.	3,180 00	1,071 78
Boucher, G. P.	4,020 00	1,799 55	Garrison, I.	3,480 00	
Bourbeau, G. A.	3,840 00	1,396 65	Gaskell, W. C.	3,120 00	
Bourbonnais, J.	3,480 00	552 95	George, J. F.	3,480 00	
Bowman, F. A.	3,780 00	1,241 37	Germain, M.	3,180 00	
Bradbury, J.	3,480 00	1,084 30	Gillan, R. H.	3,480 00	798 38
Brand, J. A.	3,300 00	1,472 70	Good, B. G.	3,180 00	
Brennan, W. E.	3,600 00		Goodwillie, D. B.	4,800 00	986 99
Bridel, F. J.	3,600 00		Gordon, W. M.	3,480 00	1,287 41
Brown, W. A.	6,000 00	955 30	Gosselin, A.	4,740 00	
Browne, D. L.	3,660 00	2,673 05	Gosselin, J. Z.	3,180 00	
Browne, W. E.	3,660 00		Graham, W. F.	3,180 00	
Burgess, J. R.	3,180 00	625 26	Gray, J. M.	3,300 00	
Bussieres, A.	3,180 00		Haase, G.	3,480 00	
Butland, W. R.	3,780 00	923 55	Haggerty, J. F.	3,780 00	
Cain, J. P.	3,180 00	826 23	Haggith, C. B.	3,180 00	
Cameron, W. C.	5,700 00	583 76	Hancock, L.	4,200 00	763 37
Carleton, R. J.	3,480 00	591 60	Harvie, A. E.	3,000 00	
Casselman, M. M.	3,300 00		Hay, J. M.	3,000 00	
Chappell, F. C.	3,000 00	1,692 30	Hayward, W. J.	3,180 00	
Charles, J. K.	3,000 00		Hebert, R. O.	3,180 00	
Chepesuik, M. W.	3,780 00	1,633 66	Hedgecoe, A. R.	3,480 00	630 88
Chessor, G. B.	3,120 00		Henault, J. E. N.	4,080 00	1,327 39
Choquette, R.	3,480 00		Hooey, E. R.	3,480 00	921 32
Clark, W. L.	3,180 00		Howe, S. R.	3,960 00	
Clement, P. W.	3,600 00	1,717 49	Hudson, S. C.	5,100 00	1,775 67
Cochrane, H.	3,600 00	3,576 53	Jackson, C. W.	3,780 00	1,252 53
Coell, W. J.	3,600 00		Jaska, E.	3,480 00	
Cogan, J. E.	3,180 00		Johns, E. J.	3,180 00	
Coke, J.	5,340 00	1,255 60	Johnson, J. J.	3,480 00	2,419 50
Conger, K. B.	5,340 00		Johnston, C. I.	3,480 00	
Cossmann, P. A.	3,780 00		Keay, J.	3,480 00	712 25
Coulter, C. L.	3,480 00	841 30	Kezar, J. H.	3,480 00	
Cox, G. L.	3,420 00	640 24	Laflamme, R.	3,180 00	525 60
Craig, H. E.	3,480 00		LaHaye, J. A.	3,480 00	830 10
Crawford, L. H.	3,120 00	624 62	Laliberte, P.	3,600 00	1,317 45
Curran, A. F.	4,080 00	1,249 45	Lavender, D. J.	3,180 00	
Dafoe, V. R. K.	3,000 00		Lawrence, F.	3,660 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Lawrie, W. D.	3,300 00	713 58	Read, W.	4,080 00	950 13
Layton, R. L.	3,960 00	3,959 90	Reid, D. H.	3,180 00	1,010 66
Leask, J.	3,720 00	595 74	Reid, E. P.	4,320 00	
Lee, J. W.	3,300 00	776 45	Retson, G. C.	3,840 00	538 50
Lemay, J. T.	3,180 00		Richards, A. E.	5,580 00	723 13
Levenick, L. J.	3,180 00	577 67	Richardson, J. W.	3,180 00	
Lewis, J. C. J.	3,420 00	927 52	Riecken, T. O.	3,660 00	595 87
Lewis, J. N.	4,320 00	502 31	Ritchie, W. M.	4,800 00	2,471 01
Light, P. E.	4,380 00		Roberts, W. R.	3,180 00	
Locking, G. L.	3,180 00	2,536 54	Robertson, J. G.	6,300 00	{ 1,178 75 2,316 00†
Long, R. R.	3,480 00		Robinson, J. M.	3,180 00	611 27
Loucks, C. A.	3,180 00		Robinson, K. B.	3,360 00	
Lyster, C. C.	4,320 00	1,395 20	Robinson, R. E.	5,040 00	899 71
MacDonald, V. G.	3,180 00		Robins, G.	3,780 00	1,211 47
Macdonald, W.	3,180 00	754 96	Rogerson, W. F.	3,180 00	686 68
MacEachern, R. A.	3,180 00		Rose, C. J.	3,000 00	974 30
MacLennan, R. M.	3,180 00		Ryan, A. W.	3,660 00	
MacLeod, W. P.	3,180 00	553 60	Simpel, C. E.	3,180 00	716 79
MacMillan, C. M.	3,480 00	1,064 58	Sangster, W. J.	3,180 00	713 99
MacNeil, W.	3,480 00		Schrader, F. M.	4,320 00	
Maher, J. U.	3,780 00	749 06	Schroer, G. A.	3,180 00	1,067 80
Maltais, L. J.	3,180 00	2,058 00	Scott, H.	3,480 00	667 90
Marcoux, J. A.	3,960 00	1,556 34	Scott, R. M.	4,740 00	
Marshall, W. B. H.	4,080 00	858 80	Senn, E. W.	3,960 00	1,359 79
Mason, H. A.	4,080 00	1,515 45	Seymour, H. I.	3,420 00	
Matthews, L. S.	4,020 00		Shaw, A. M.	9,000 00	
Maybee, H. J.	5,040 00	1,085 48	Shaw, C. E.	3,780 00	1,045 83
McConnell, W. C.	3,180 00	1,429 12	Shefrin, F.	4,320 00	
McCulloch, A. C.	3,480 00	1,173 41	Sherk, J. R.	3,120 00	1,080 09
McIntyre, W. A.	3,120 00		Sherwin, E. E.	3,120 00	
McKinnon, D. A.	3,480 00	557 56	Skinner, C. T.	3,780 00	
McManus, J. A.	3,720 00	738 72	Smith, E. V.	3,180 00	1,562 66
McMillan, L. H.	3,180 00	959 03	Smith, J. B.	3,600 00	640 68
Menard, S.	3,180 00		Spence, C. C.	4,740 00	1,869 05
Miller, G. B.	4,380 00	970 80	Spinney, L. V.	3,720 00	852 48
Miller, H. A.	3,180 00		Stark, L.	3,180 00	
Miller, M. H.	3,600 00		Steves, H. L.	3,180 00	1,107 21
Milne, B. C.	3,180 00		Strong, W. F.	3,480 00	618 16
Morrison, C. A.	3,300 00	819 03	Strynadka, N. J.	3,180 00	
Munro, A. D.	4,080 00	875 75	Sturdy, L. C.	3,180 00	576 02
Murphy, F. D.	3,720 00	559 05	Stutt, R. A.	4,440 00	
Mysak, S.	4,020 00	844 32	Taylor, G.	3,180 00	
Nash, F. M.	3,600 00	2,280 47	Thomas, R.	3,180 00	
Neely, R. W.	4,740 00		Thompson, R. A.	3,780 00	1,231 85
Neily, R. B.	3,180 00	757 78	Tofani, J. J.	3,600 00	
Newey, W. F.	3,180 00	1,128 15	Trevor, H. W.	3,660 00	
O'Meara, J. E.	4,200 00	875 43	Trimble, R. C.	3,780 00	1,311 71
Paige, E. G.	4,080 00		Turnbull, J. R.	3,420 00	
Paradis, J. C.	3,180 00	1,186 22	Turner, A. H.	4,500 00	1,092 43
Parker, C. W.	3,180 00		Van Alstyne, W. A. ...	3,180 00	938 49
Paul, G. G.	3,180 00		Van Sickle, P. O.	3,420 00	797 83
Pawley, J. L.	4,020 00	655 00	Wallace, J. C. M.	3,720 00	1,395 85
Pearsall, L. W. (includ- ing terminable allow- ance, \$1,200)	7,500 00	618 16	Walton, E. A.	3,180 00	523 40
Pepper, L. C.	4,380 00		Ward, F. G.	3,480 00	1,222 47
Perry, F. J.	4,080 00	576 62	Ward, H. M.	3,180 00	
Pews, C. M.	3,120 00	748 20	Way, W. C.	3,060 00	
Platt, H.	3,300 00	664 50	Wheeler, R. L.	6,300 00	1,621 66
Ponton, H. H.	4,080 00	827 54	White, O. H. J.	3,600 00	868 40
Quesnel, E.	3,480 00		Wickham, F. W.	3,120 00	1,030 72
Quinn, R. J.	3,180 00	986 05	Wilkie, W. U.	3,180 00	
Rachlis, M.	3,300 00		Williams, D. J.	3,780 00	2,808 35
Rankin, T. B. G.	3,360 00		Williams, G.	3,120 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Wilson, C. R.	3,180 00	506 48	Woodward, E. D. B. ..	3,840 00	851 77
Wilson, G. R.	3,780 00	2,004 97	Woodworth, H. G. ...	3,180 00	548 23
Woodiwiss, L. H.	3,300 00	576 41	Young, E. H.	3,600 00	

† Living allowance, annual rate.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Allaire, C.	\$ 1,046 71	Freiburger, V. T. F. .	1,678 56	Morissette, Y.	1,721 17
Andrews, H. J.	1,053 30	Gagnon, M.	1,226 36	Morrison, A. L.	1,246 53
Arnscoot, C. P.	1,532 69	Gandier, H. M.	1,475 75	Morton, A. C.	1,416 28
Arseneault, J. B.	741 71	Germain, L. P.	894 66	Mott, J. F.	2,284 99
Aubin, J.	1,672 35	Gibbins, W. A.	958 99	Mountain, L.	506 29
Austin, R. S.	710 32	Gormley, D. J.	1,533 87	Mowat, A.	752 53
Baxter, F.	2,087 92	Guichon, D. A.	1,742 71	Newman, G. L.	1,650 01
Beaudoin, C.	734 08	Hamelin, P. E.	1,319 68	O'Brien, G. A.	661 33
Beaulieu, F. W.	638 60	Hamilton, R. L.	1,575 49	O'Donnell, L. A. W.	625 36
Bell, D.	684 50	Hamilton, W. G.	1,499 91	Ogilvie, L. E.	974 64
Bell, W. O.	517 31	Harasyn, H. V.	511 58	Oliphant, J. N.	2,026 98
Benn, J. J.	565 44	Harrison, G.	518 52	Packman, D. J.	505 28
Bergeron, J.	1,795 62	Hedgcock, J. W.	1,060 67	Pallett, C. G.	1,405 53
Bigger, W. J.	1,338 42	Holland, E. A.	735 15	Parker, E. J.	778 25
Blair, R. C.	622 58	Hudson, J. P.	810 86	Parker, G. W.	1,855 75
Bigh, E. M.	510 03	James, E. E.	630 50	Parker, R. G.	516 06
Bois-lair, M.	1,384 97	Keene, J. R.	834 11	Payne, A.	1,689 54
Bonnyman, E. K.	1,118 37	Kennedy, C. R.	1,812 75	Pelletier, J. G. J. ...	565 05
Borland, G. M.	1,597 83	King, D. M.	512 61	Plante, F.	1,834 56
Bourbonnais, R.	1,137 81	Kirkland, L.	1,721 90	Plishka, W. M.	778 13
Bowell, S. R.	1,220 33	Kline, C.	540 53	Price, H. W.	1,087 29
Breckenridge, W. R. .	598 71	Lacombe, R. L.	653 01	Quigley, G. A.	814 94
Briseoe, W. A.	1,830 96	Lafamme, E. K.	1,215 13	Rackham, T.	910 29
Bruce, R. G.	951 57	Lafleche, R. R.	1,848 21	Randall, M. W.	1,230 92
Campbell, R. H.	875 20	Laing, R. G.	514 14	Reinders, T. N.	733 27
Carkner, J. M. A.	1,564 63	Lea, R. B.	564 05	Robin, P. E.	1,377 71
Carr, R. E.	1,509 92	Leblanc, E.	617 64	Rose-Christensen, I. .	882 05
Chambers, E. W.	2,123 33	Leblanc, E. E.	883 23	Ruest, R.	639 83
Chapman, J. G.	1,230 66	L'Ecuier, E.	1,237 33	Scanlon, P. J.	733 08
Choquette, L.	1,062 85	Lee, A. G.	642 47	Scott, H. K.	506 35
Clarke, J. K.	613 84	Lemay, C. E.	1,951 37	Selby, F. W.	741 96
Coxford, J. E.	2,144 47	Levesque, L.	844 28	Shannon, C. J.	1,068 34
Coyle, J.	564 42	Levesque, R.	1,152 02	Smith, A. V.	1,534 38
Craig, D.	1,172 01	Long, J. W.	1,538 84	Smith, C. L.	1,768 91
Craig, D. R.	1,574 03	Longley, A. W.	804 44	Smith, M.	973 90
Currie, A. L.	2,078 53	Lotherton, V. T. E.	1,148 90	Smith, R. R.	1,451 72
DeRoquigny, A. N. .	661 39	MacFarlane, S.	1,152 96	Spencer, H. M.	698 20
Desrosiers, H.	1,851 49	MacGregor, J. M.	1,370 97	Spicer, C. E.	584 89
Dickinson, E. M.	979 26	MacKay, A. R.	599 04	Stanley, E. W.	1,062 38
Douglas, D. B.	1,589 71	MacKenzie, J. G.	1,054 50	Steele, J. C.	1,711 45
Dumaine, J. A.	1,232 00	MacMillan, J.	1,113 64	Stovell, A. K.	1,605 00
Duplisse, F. J.	1,109 77	Mader, J. A.	1,787 21	Stubbington, J. T. .	629 19
Embleton, S.	801 58	Mallett, E. W.	740 74	Teskey, C. B.	595 10
Embree, J. T.	1,162 60	Manery, H. R.	1,381 29	Thompson, J. S.	1,263 96
Fabian, D.	1,578 04	Marvin, F. W.	1,224 46	Thornton, G. M.	1,511 81
Fehler, G.	1,430 58	McGill, L. C.	1,463 42	Tilker, N. C.	1,414 07
Ferland, Y.	1,628 69	McTeer, C.	613 95	Tracy, N.	1,281 87
Ferres, C. H.	602 56	Milne, J. P.	1,042 45	Weber, C. S.	3,151 75
Firth, D. H.	785 96	Mode, M. H.	1,380 37	Willoughby, H. B. .	520 31
Flotten, H. N.	804 43	Moore, G. A.	1,429 61	Zerback, W.	575 51
Ford, P. L.	890 17			Zoorkan, A. M.	790 15
Fraser, C. A.	643 67				

SPECIAL SERVICES

Salaried employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Achtzener, J.	\$ 3,180 00	\$ 1,815 99	Matte, G. J.	6,000 00	1,383 45
Ahan, D. M.	5,040 00		McCallum, F.	4,440 00	2,732 88
Arthur, S. F.	4,180 00		McCallum, G. A.	3,180 00	1,143 71
Beamish, J. E.	5,040 00		McCarthy, L. W.	3,120 00	851 67
Bennett, J. E.	3,840 00		McGregor, R. F.	5,700 00	1,604 84
Berry, W. M.	3,840 00	746 27	McIntyre, D.	3,840 00	
Biddell, C. H.	4,500 00	2,013 80	McMoline, J. G. S.	3,840 00	1,943 32
Bigg, R. L.	3,300 00		Milne, J. R.	3,480 00	757 80
Bing-Wo, R.	3,840 00		Mollard, J. D.	3,840 00	
Bruce, G. C.	3,960 00	1,262 65	Moore, C. M.	3,660 00	2,128 06
Buhr, D. A.	3,480 00	510 32	Moore, J. C.	3,180 00	1,245 03
Burnard, C. L.	3,480 00		Morton, D. K.	3,300 00	
Byers, J. W. F.	4,020 00	844 17	Moyer, R. L.	3,120 00	
Cameron, R. J.	3,180 00	1,344 96	Munro, G. N.	4,800 00	1,651 73
Carpenter, E. S.	4,440 00		Myers, W. M.	4,440 00	
Carscadden, H. R.	3,840 00		Olafson, E. A.	3,840 00	2,325 59
Carter, C. D.	3,810 00		Ormiston, R. W.	3,480 00	1,788 62
Chan, L. G.	3,300 00		Orr, L. G.	3,660 00	1,333 82
Chrumka, S. J.	3,480 00		Palmeter, R. H.	3,600 00	1,206 89
Conlon, J. D.	4,440 00		Parker, A. J.	3,300 00	
Cook, A. B.	4,080 00		Parker, J. S.	5,400 00	2,397 44
Cramer, D.	3,300 00		Parker, O.	3,120 00	
Donald, R. F. B.	4,380 00		Parkinson, G. W.	5,520 00	
Foss, W. L.	6,000 00	2,141 85	Peace, M. J.	3,120 00	916 79
Gillespie, W. M.	3,180 00	2,516 92	Peterson, R. O.	4,500 00	1,420 50
Gillett, C.	3,660 00	1,707 73	Pook, E. A.	3,060 00	
Gray, E. L.	5,240 00	1,641 55	Riesen, H. G.	4,200 00	2,161 97
Gray, W. D.	4,200 00	1,527 97	Ripley, C. F.	4,080 00	632 45
Haberman, J. A.	3,840 00		Rowbotham, L. H. S.	3,780 00	1,662 14
Hawkesford, H.	3,180 00		Shields, S. F.	4,140 00	659 05
Hawkins, S. H.	4,980 00	1,005 50	Simpson, G. C.	3,840 00	1,544 52
Huddleston, W. M.	3,120 00	1,566 47	Stevenson, A. L.	4,380 00	
Humphreys, F. V.	3,480 00	970 53	Stuart, T. R.	3,300 00	3,388 39
Ireton, J. M.	3,120 00	565 92	Switzer, J. E.	3,660 00	1,466 99
Kennett, D. A.	3,120 00	1,334 75	Thomson, L. B.	7,500 00	4,524 19
Kenny, B. B.	3,180 00	3,367 58	Thomson, W. B.	3,840 00	2,945 99
Laing, D.	3,600 00	2,076 58	Van Orman, S. H.	3,660 00	2,538 74
Long, W. C.	3,300 00	1,184 75	Watson, J. G.	3,840 00	812 53
MacKenzie, G. L.	6,300 00	3,637 06	Wells, R. B.	3,480 00	645 45
MacNaughton, D.	3,180 00	1,112 05	Youngman, R.	4,380 00	1,445 49
Mann, H. H. M.	4,500 00	1,678 94			

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Adam, R. T.	\$ 618 35	Barton, K. A.	1,055 10	Brack, G. J.	1,308 05
Andrew, W. T.	1,360 56	Batke, L.	684 66	Bradford, M. F.	514 01
Androchowicz, R.	2,015 85	Bauman, W.	617 30	Bratina, W. J.	1,245 90
Ascott, A. T.	516 51	Baxter, S.	549 60	Broughton, W. K.	717 50
Back, W.	822 85	Beaven, W.	817 41	Brown, G. E.	611 60
Bajoras, A.	1,061 90	Bell, A. C.	820 50	Brown, H. C.	3,290 58
Bale, H.	1,037 85	Bell, G. A.	2,400 85	Brown, H. W.	1,240 03
Ballance, J. E.	513 00	Bent, W. C.	505 40	Brown, J. A.	510 04
Ballantyne, A.	1,158 77	Beynon, G. A.	951 13	Brown, M. D.	1,290 61
Banks, A. R.	528 45	Bilyk, J. H.	667 90	Brown, O.	521 00
Baraniuk, N.	886 15	Black, D. J.	1,189 53	Brown, R. B.	1,355 67
Baril, I. J.	1,153 94	Blackwell, S.	748 40	Busch, J.	599 50
Barkley, K. F.	786 30	Bock, W. G.	2,003 15	Butler, J. E.	568 26
Barrett, J.	633 65	Boot, S.	1,612 93	Cameron, A. B.	1,187 73
Bartlett, W.	617 57	Bow, J.	1,019 55	Campbell, G.	622 75

	Travelling expenses		Travelling expenses		Travelling expenses
Campbell, J. S.	1,175 97	Gibbs, W. F.	1,748 69	Jonah, B. R.	522 22
Campbell, M.	546 00	Gieg, G. L.	686 25	Jones, Alex.	615 75
Carney, W.	966 90	Gieg, G. P.	727 65	Jones, Allen	628 46
Carpenter, M. F.	2,589 51	Giles, I. W.	621 83	Jones, A. L.	2,823 87
Chapman, E. F.	847 67	Gillespie, J. B.	787 75	Jones, R.	573 85
Cheifetz, M.	847 42	Gillis, W. M.	910 50	Joughlin, E. A.	812 19
Child, W. G.	581 75	Glendinning, L. W.	1,280 82	Karpuk, G.	1,199 60
Clark, J. A.	687 90	Glubrecht, G.	1,359 89	Kemery, J.	792 00
Clark, T. W.	510 28	Gould, C. F.	983 50	Kennedy, L. C.	959 95
Clarke, A. E.	830 62	Gould, G. H.	1,326 17	Kenny, J. N.	663 00
Clifford, D. E.	1,101 25	Graham, J. H.	913 79	Keyworth, W. A.	2,120 42
Colleaux, D.	547 01	Greenlay, V. R.	517 03	Kirkham, K. D.	520 03
Collins, J. P.	1,332 55	Grudniski, D. J.	1,257 10	Kirton, N. D.	1,833 45
Compton, T. V.	607 50	Heartman, W.	568 06	Knadik, D.	593 57
Cooke, B. D.	513 75	Hagerman, T. P.	1,904 91	Knadik, L.	903 32
Coward, D. J.	932 95	Hall, H.	1,019 86	Knight, K. M.	1,139 79
Crawford, R. S.	504 26	Halladay, G.	1,691 00	Knowles, G. W.	1,771 90
Cross, R. A.	1,447 07	Hamilton, W. G.	909 71	Kober, W.	848 87
Cruikshank, P. O.	1,009 58	Haney, H. M.	699 44	Kovaluk, M. A.	955 69
Cummings, D. J.	722 25	Hanning, H. L.	1,211 95	Kozak, J. N.	2,718 55
Daurie, A. W.	2,125 86	Hansen, J. H.	838 95	Kuffner, J. B.	827 77
Davidge, L. H.	570 75	Hargrave, R. S.	1,309 67	Kundrick, J.	608 35
Davidson, H. B.	738 00	Harkness, G.	1,190 49	Lamb, K. N.	840 04
Davie, A. C.	1,186 55	Harris, C. F.	1,188 60	Langley, H. I.	674 01
Davis, E. G.	884 80	Harris, G. F.	1,143 85	Langley, W. J.	528 52
Davis, R. G.	1,052 56	Harris, R.	678 40	Lapp, H.	1,264 25
Demings, C.	1,298 81	Harrison, D. W.	1,162 35	Laroque, J. Z.	1,406 15
Diemal, A.	578 20	Harrison, R. A.	927 65	Larose, M. N.	1,229 18
Dishan, D.	780 75	Harrison, W. G.	1,028 45	Laycock, R. A.	660 95
Dixon, C.	1,452 52	Hart, G. F.	626 74	Leddy, J.	566 70
Dodds, W. A.	605 53	Hartle, E. W.	1,554 96	Lettner, W.	530 44
Douglas, C. S.	995 38	Hasegawa, H.	849 55	Light, J. C.	816 90
Drought, B. F.	541 50	Haughian, C. J.	1,554 76	Lindley, J. R.	1,210 50
Drought, E. F.	675 05	Haughian, R. A.	725 45	Little, I. D.	512 05
Durant, E. F.	2,492 74	Hawker, A. E.	1,799 40	Loken, H.	505 27
Eccles, W. J.	931 39	Hayes, C. P.	1,212 25	Lord, C. V.	1,726 08
Edmiston, K. W.	709 75	Haymond, G.	1,964 47	Lowes, N.	514 10
Ell, A. F.	931 40	Head, H. D.	791 91	Lund, C. O.	720 50
Enns, D.	856 56	Heinrichs, D.	1,024 45	MacAlister, A.	1,340 73
Ens, H.	1,019 86	Hekner, L. E.	930 89	Machuga, W.	693 10
Erickson, J. W.	632 60	Henderson, T.	732 60	MacKenzie, J.	1,053 00
Ervin, W.	784 20	Hewitt, T.	1,353 85	MacKenzie, K. G.	603 75
Evans, G. R.	1,173 41	Hicks, R.	852 10	MacKenzie, R. C.	569 35
Eveson, S. D.	1,203 60	Hill, C.	937 67	MacLeod, D.	756 11
Ewart, D. A.	510 05	Hill, R. A.	1,306 40	Magoose, R.	2,523 30
Falk, A. W.	551 30	Hillock, G.	2,152 94	Maloney, A.	878 14
Farquharson, T. S.	1,011 58	Hinman, D. A.	660 80	Mann, R. G.	555 42
Fielding, R.	716 87	Hitcherick, S. E.	1,039 85	Marr, K. A.	883 93
Fischer, A.	537 97	Hoover, M. A.	621 18	Martin, D. A.	730 55
Forbes, H.	1,342 79	Hornby, P.	949 85	Martinson, W. J.	511 55
Forrester, A. L.	2,369 75	Hrynkiw, P.	1,170 75	Matthews, C. A.	552 75
Forrester, J. A.	634 31	Huckvale, C. C.	1,139 23	Mauder, A. L.	591 90
Forsyth, G.	1,609 29	Hughes, A. E.	1,058 55	McDonald, H. M.	1,177 26
Foster, J.	587 31	Hugo, D.	761 70	McDonald, R.	1,097 72
Foster, J. A.	506 05	Humphry, F. S.	1,702 72	McDougall, A. J.	1,105 59
Fraser, D. A.	1,269 04	Hungness, E.	1,103 90	McGillivray, J. N.	544 83
Friesen, A.	890 65	Hunka, M.	931 45	McIntyre, H. H.	1,601 99
Fritzsche, F. A.	815 65	Hyndman, D.	1,256 85	McKenzie, D. E.	948 47
Furber, R.	1,517 22	Hyshka, W. B.	1,110 80	McKenzie, N.	563 05
Ganser, M. J.	614 44	Ingles, C.	1,146 05	McLafferty, R.	914 47
Gardiner, N. W.	641 75	Irving, J. H.	1,161 17	McLeod, D. A.	975 00
Gammel, L.	951 50	Jerred, W. C.	521 29	McLeod, J.	780 57
Geremia, J.	886 75	Jestin, D. R.	1,064 83	McLeod, J. A.	681 74
Gibbons, E. J.	595 10	Jesty, G. A.	744 39	McMahon, T. F.	1,366 08
Gibbons, W.	1,348 15	Johnson, J. V.	1,065 12	McNeil, D.	676 54

Travelling expenses		Travelling expenses		Travelling expenses	
McNeil, D. A.	1,084 43	Porteous, W. L.	958 55	Stutchbury, J. F.	1,009 47
McNulty, W. J.	513 25	Price, G. C.	578 70	Sullivan, M.	528 80
McTaggart, G. A.	753 28	Primus, L. D.	691 27	Sutherland, J. S.	630 77
Merrell, H.	576 20	Ragan, J. M.	2,841 49	Tenberg, R.	940 54
Metz, N. L.	909 89	Rapp, E.	1,053 15	Thompson, M.	516 11
Meunier, A.	686 50	Reid, E.	1,096 26	Tomecko, S. V.	1,019 50
Millar, L.	1,329 45	Rice, J. D.	1,740 49	Topham, H. L.	1,492 04
Mills, W. O.	604 50	Riffel, C. P.	724 51	Towsend, A.	601 71
Mitchell, J. H.	1,903 11	Ringheim, A. S.	1,182 25	Turlock, W. P.	553 73
Morin, H. J.	1,165 20	Ripley, A.	1,091 56	Turnbull, W. J.	1,356 59
Mowbray, W.	797 74	Roberge, H. L.	930 09	Tustin, T. G.	813 81
Muirhead, J.	1,544 66	Robinson, G.	1,044 17	Ulrich, V.	1,276 59
Muirhead, M. W.	670 00	Robinson, G. S.	1,816 73	Valk, K.	1,164 25
Mulloy, W. K.	552 93	Robinson, R. L.	1,541 08	Van Luven, H. M.	2,344 03
Mumford, G. T.	1,019 12	Rogers, B. A.	808 55	Vavra, J. M.	1,139 80
Munro, A.	1,283 77	Rogers, W. W.	780 40	Virtue, R.	576 60
Munro, E. A.	530 10	Rose, D. E.	1,501 73	Wadden, C. A.	994 13
Munro, K. J.	1,511 87	Ross, D.	516 05	Wadden, R. L.	694 65
Munro, R.	558 00	Ross, L. J.	1,689 67	Wade, D. C.	1,850 59
Murphy, A. W.	912 38	Ross, N. D.	2,077 25	Walker, A. R.	529 99
Murray, J. M.	1,149 05	Ruus, A.	508 00	Walker, R. M.	1,648 29
Needrum, C.	1,262 58	Ruus, I.	508 00	Wallace, B. H.	995 90
Nelson, R. W.	582 25	Sandbeck, M.	528 25	Warkentin, J.	624 78
Nerland, M.	733 35	Sanderson, L. W.	514 50	Warren, H.	929 45
Nerrie, M. B.	1,028 40	Schweider, R. A.	1,601 46	Watson, R.	797 36
Nesbitt, J. R.	1,383 69	Seychuk, J.	846 00	Waugh, J. D.	1,349 55
Ness, E.	615 68	Shannon, M.	635 32	Way, E. M.	1,088 63
Netzel, E. C.	569 95	Shepansky, M.	1,076 65	Whelan, J. F.	1,124 39
Neubauer, R. J.	536 50	Sidler, J. J.	983 14	Whelihan, J. A.	519 52
Nicholson, W. D.	1,139 40	Slack, C. H.	2,074 92	Whitney, W. H.	556 50
Nicholson, Wilfred ..	794 14	Slack, H. G.	761 10	Whittaker, J. T.	1,437 32
Nicks, R. W.	878 20	Sleight, W. M.	790 45	Whitton, R. C.	2,336 67
Nord, D.	1,694 12	Slemp, F. W.	762 80	Wiens, D. G.	696 76
Norman, A.	561 28	Smith, E. T.	673 96	Wiggins, M. M.	826 86
O'Connell, J. E.	1,301 84	Smith, J. G.	1,141 95	Williams, G. D.	1,850 97
Opanavicius, L.	1,146 20	Smith, J. L.	1,666 80	Williams, G. P.	535 25
Overgaard, E. C.	1,002 47	Snyder, A. C.	646 50	Williams, K.	882 62
Pahl, P. E.	577 77	Sprinkle, W. O.	894 07	Williams, L. E.	1,166 50
Patterson, D. A.	751 07	Stanton, C. R.	1,078 56	Wilson, R. A.	1,719 07
Pendergast, J. E.	1,737 75	Stenbratzen, S. N.	534 25	Winter, J. E.	1,210 62
Penny, D. H.	1,322 25	Stewart, A. L.	527 85	Wright, I.	1,021 25
Peterson, C.	550 50	Stewart, D. A.	724 62	Yawney, S. J.	863 80
Peterson, G. E.	536 54	Stewart, J.	501 40	Young, D. A.	987 81
Petruck, N.	824 52	Stewart, W. G.	1,104 23	Young, J. W.	1,163 60
Pfisterer, W.	1,263 65	Stichling, W.	1,222 75	Youngman, J. D.	868 85
Phillips, R.	507 45	Stillwell, M. E.	1,626 95	Youngman, R. M.	1,102 76
Phillipson, T. W.	540 59	Stokes, F.	972 41	Zahorski, E.	2,114 64
Pickering, M.	791 30	Stolarchuk, A. S.	674 89	Zatrepalek, G. H.	1,079 97
Pigot, P.	516 75	Stratychuk, W.	1,057 41	Zmetana, J.	513 85
Pinchbeck, T. H.	736 68	Strobiski, A.	1,105 50	Zubko, V. F.	609 21
Polderman, J. C.	577 85	Stubb, A.	1,129 85	Zurowski, L. R.	594 60

Suppliers receiving \$10,000 or over from this Department

NOTE.—Payments to contractors on public works contracts (including payments for rental of equipment) of \$5,000 or over are described in detail under the relevant votes and are therefore not included in the following list.

Advance Lumber Co. Ltd., Lethbridge, Alta., \$15,525.57; Alberta Cattle Breeders' Association, Calgary, Alta., \$37,175; Alberta Government Telephones, Edmonton, \$15,668.20; Armo Drainage & Metal Products of Canada Ltd., Guelph, Ont., \$18,484.10; J. H. Ashdown Hardware Co. Ltd., Winnipeg, \$22,174.87; Atlas Lumber Co. Ltd., Lethbridge, Alta., \$16,386.39; Beaver Lumber Company, Limited, Winnipeg, \$33,654.28; Bell Telephone Company of Canada, Montreal, \$25,504.92; Beny Chevrolet Oldsmobile Ltd., Lethbridge, Alta., \$27,587.38; Bowman Brothers Limited, Saskatoon, Sask., \$10,198.81; British American Oil Co. Limited, Toronto, \$57,806.24.

Campbell Motors (Ottawa) Limited, Ottawa, \$10,557.69; Government of Canada—National Film Board, \$63,863.13; Post Office Department, \$17,674.40; Department of Public Printing and Stationery, \$641,663.82; Canada Cement Company Limited, Montreal, \$76,597.50; Canada Packers Limited, Toronto, \$13,614.75; Canadian Advertising Agency Limited, Montreal, \$31,707.47; Canadian Fairbanks-Morse Co. Limited, Montreal, \$26,493.70; Canadian General Electric Co. Limited, Toronto, \$21,831.39; Canadian Industrial Alcohol Company, Limited, Montreal, \$17,205.85; Canadian Industries Limited, Montreal, \$12,241.35; Canadian Kodak Sales Limited, Toronto, \$17,002.33; Canadian Laboratory Supplies Limited, Montreal, \$44,556.08; Canadian National Railways, Montreal, \$51,882.12; Canadian National Telegraphs, Montreal, \$15,273.95; Canadian Pacific Express, Montreal, \$11,783.39; Canadian Pacific Railway Company, Montreal, \$45,451.63; Capital Hardware, Ottawa, \$18,613.23; Cave & Company Limited, Vancouver, \$25,716.42; Central Scientific Company of Canada Limited, Toronto, \$73,959.18; J. Clark & Son, Limited, Fredericton, \$14,069.93; Connaught Medical Research Laboratories, Toronto, \$25,018.91; Construction Equipment Co. Limited, Halifax, \$15,717.58; J. J. Coombs, Rosemary, Alta., \$14,604.85; Crane Limited, Montreal, \$55,393.39.

Davidson Enman Lumber Ltd., Lethbridge, Alta., \$16,813.50; Wm. Dawson Subscription Service Limited, Toronto, \$12,752.78; Dietrich-Collins Equipment Ltd., Vancouver, \$18,221.21; Dominion Bridge Company, Limited, Montreal, \$12,086.05; Dominion Motor Co. Ltd., Saskatoon, Sask., \$24,354.68; T. Eaton Co. British Columbia Limited, Victoria, \$12,601.57; City of Edmonton, \$12,054.40; Fisher Scientific Company Limited, Montreal, \$39,131.99; R. J. Fyfe Equipment, Regina, \$40,013.74.

Highway Construction Co. Ltd., Vancouver, \$39,018.01; Hoyt Hardware Limited, Lethbridge, Alta., \$13,207.77; Imperial Oil Limited, Toronto, \$146,274.09; Industrial Machinery Co. Limited, Halifax, \$56,707.05; International Harvester Company of Canada, Limited, Hamilton, Ont., \$17,930.50; Ketchum Mfg. Co. Limited, Ottawa, \$62,857.91; Kramer Tractor Company, Regina, \$24,545.75; Lounsbury Company Limited, Moncton, N.B., \$44,390.32.

Major Aluminum Products (Canada) Ltd., Lethbridge, Alta., \$17,699.76; Maple Leaf Milling Co. Limited, Toronto, \$15,136.62; Marshall-Wells Alberta Co. Ltd., Edmonton, \$13,610.90; Master Feeds, Westboro, Ont., \$12,460.15; McColl-Frontenac Oil Co. Ltd., Toronto, \$35,657.24; Kenneth McDonald & Sons Limited, Ottawa, \$12,361.01; A. E. McKenzie Co. Ltd., Brandon, Man., \$10,585.65; Monarch Lumber Co. Limited, Sutherland, Sask., \$19,551.68.

National Motors Limited, Victoria, \$16,410.03; Ontario Hughes Owens Co., Limited, Ottawa, \$34,127.20; J. R. Paisley Steel Buildings Limited, Regina, \$12,205.43; Peacock Bros. Limited, Lasalle, Que., \$10,811.12; Pyramid Motor Sales Ltd., Lethbridge, Alta., \$25,738.67; Quebec Power Company, Quebec, \$68,211.77; Regina Chevrolet Sales Limited, Regina, \$12,140.39; Revelstoke Sawmill Co., Ltd., Calgary, Alta., \$18,990.99; Richardson Road Machinery Co. Ltd., Saskatoon, Sask., \$17,714.94; Art Riddell & Son Limited, Regina, \$11,807.43; Ritchie Feed & Seed Co., Ottawa, \$23,657.43; Ross M. Rodger Company, Regina, \$37,159.05.

Saskatchewan Cattle Breeders' Association, Regina, \$12,020; Government of Saskatchewan, Regina, \$21,782.99; University of Saskatchewan, Saskatoon, Sask., \$15,953.27; Security Lumber Company Limited, Moose Jaw, Sask., \$28,723.26; Shell Oil Company of Canada, Limited, Montreal, \$10,562.23; George R. Smith, Trust, N.S., \$10,031.90; Sterling Motors Ltd., Moose Jaw, Sask., \$11,720.11; Trans-Canada Air Lines, Montreal, \$44,454.06; Union Tractor and Equipment Co. Ltd., Lethbridge, Alta., \$24,045.47; Westeel Products Limited, Calgary, Alta., \$14,499.76; Western Tractor & Equipment Ltd., Regina, \$10,117.94.

Appendix

AGRICULTURAL PRICES SUPPORT BOARD

Financial Position as at March 31, 1950

Government of Canada:

Agricultural Prices Support Account—Working Capital Advances	21,113,781 13
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Deduct—

Net Loss, on basis of "Cash Transactions", for the year ended March 31, 1950	3,621,329 36
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Balance, representing the following Inventories as at March 31, 1950—

Butter	11,806,789 30
Cheese	5,322,912 62
Honey	362,749 85
	<hr/>
	\$ 17,492,451 77

NOTE.—A Parliamentary Appropriation of \$3,484,918 has been provided in the fiscal year 1950-51, in order to recoup the "Agricultural Prices Support Account," on account of the Net Loss. The balance of the Net Loss \$136,411.36, not recouped in 1950-51, will be included in the application for the succeeding year's Appropriation.

AGRICULTURAL PRICES SUPPORT BOARD—*Continued*

Statement of Operations, on basis of "Cash Transactions", for the year ended March 31, 1950

Sales			18,392,078 85
<i>Deduct—</i>			
Cost of Goods Sold:			
Purchases	36,698,958 76		
<i>Add—</i>			
Processing Costs	59,224 64		
		36,758,183 40	
<i>Deduct—</i>			
Relief Donations	34,443 93		
Unmarketable Surplus Products	1,642,095 18		
		1,676,539 11	
		35,081,644 29	
<i>Deduct—</i>			
Inventories, as at March 31, 1950	17,492,451 77		
		17,589,192 52	
Operating Margin			802,886 33
Expenses:			
Storage	597,001 88		
Handling	47,770 81		
Weighing and Grading	940 57		
Transportation	300,775 80		
Strapping	1,027 95		
Wharfage	116 22		
Rent	12,558 33		
Commissions	58 10		
Travelling	4,519 65		
Miscellaneous	1,561 44		
		966,330 75	
Relief Donations	34,443 93		
Unmarketable Surplus Products	1,642,095 18		
		1,676,539 11	
		2,642,869 86	
		1,839,983 53	
<i>Add—</i>			
Price Support, in respect of products not acquired by the Board		1,781,345 83	
Net Loss for the year ended March 31, 1950			\$ 3,621,329 36

Summary showing break-down of Net Loss by Products for the year ended March 31, 1950

Losses:			
Honey	18,352 18		
Cheese	160,086 70		
Skim-milk Powder	10,467 10		
Potatoes (including Unmarketable Surplus Products \$1,642,095.18)	1,646,839 34		
Dried White Beans	46,264 88		
		1,882,010 20	
Profit:			
Butter		42,026 67	
		1,839,983 53	

AGRICULTURAL PRICES SUPPORT BOARD—*Concluded**Add—*

Price Support, in respect of products not acquired by the Board:

Apples:

Shipped to United Kingdom—1949 Crop	1,499,329 28
Payment to Marketing Boards, representing difference between price guarantee and receipts from sales—	
Nova Scotia—1948 Crop	237,365 62
British Columbia—1948 Crop	44,650 93
	<u>282,016 55</u>

1,781,345 83\$ 3,621,329 36

1949-50
PUBLIC ACCOUNTS

PART II
B

AUDITOR GENERAL'S OFFICE

Details of
REVENUES AND EXPENDITURES

AUDITOR GENERAL'S OFFICE

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:

Expenditures—	
Ordinary	561,803 96
Revenues—	
Ordinary	13,420 03
Net Charge	\$ 548,383 93

REVENUES

Comparative Summary

	1949-50	1948-49
Ordinary Revenue—		
A Services and Service Fees	12,678 50	17,712 25
B Miscellaneous	741 53	
Total Ordinary	\$ 13,420 03	\$ 17,712 25

Details

Ordinary Revenue—

A Services and Service Fees: Recovery of salaries of certain employees for auditing services rendered to: Bank of Canada, \$8,500; United Nations, \$4,178.50	12,678 50
B Miscellaneous	741 53
Total Ordinary	\$ 13,420 03

Certified correct.

WATSON SELLAR,
Auditor General.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
B-3	Stat.	Salary of the Auditor General	15,000 00	15,000 00	15,000 00
B-3	48	Salaries and Expenses of Office	550,081 00	545,643 96	517,591 90
GENERAL					
B-3	Stat.	Gratuities to families of deceased employees	1,160 00	1,160 00	500 00
		Total Ordinary	\$ 566,241 00	\$ 561,803 96	\$ 533,091 90

Salary of the Auditor General, Watson Sellar, Consolidated Revenue and Audit Act, c. 27, 1931.....	\$ 15,000 00
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Vote 48 Salaries and Expenses of Office

	Estimates	Allotments	Expenditures
Salaries and Wages	493,576 00	496,076 00	495,863 27
Freight, Express and Cartage	1,150 00	400 00	230 08
Telephones, Telegrams and Postage	670 00	670 00	458 68
Printing, Stationery and Office Equipment	18,385 00	14,885 00	13,595 99
Travelling Expenses	35,000 00	36,750 00	34,730 54
Sundries	1,300 00	1,300 00	765 40
	<u>\$ 550,081 00</u>	<u>\$ 550,081 00</u>	<u>\$ 545,643 96</u>

Under the provisions of the Consolidated Revenue and Audit Act, c. 27, 1931, the Auditor General is responsible for the examination and audit of the accounts of Canada. This vote was provided to defray the administrative costs of his Office.

As at March 31, 1950, there were 167 salaried employees being paid from this vote, of whom 124 were permanent and 43 temporary.

GENERAL

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	\$ 1,160 00
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**Employees Receiving Salaries at Annual Rates of \$3,000 or over and
Travelling Expenses of \$500 or over**

The first list contains the names and annual salary rates of all salaried employees who were receiving \$3,000 or over as at March 31, 1950. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list contains the names of other salaried employees who received travelling expenses of \$500 or over.

Salaried employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Hopkinson, J.			Drummond, A. C.	3,180 00	
Asst. Auditor General \$	8,000 00		Elliott, S. R.	3,180 00	
Adamson, A. O.	5,640 00		Ferguson, T. B.	3,780 00	
Black, J. F.	3,780 00		Fortune, G. O.	4,440 00	
Busgang, M.	3,180 00		Gilhooly, C. F.	3,660 00	1,012 65
Callaghan, L. E.	3,180 00		Gollop, R. H.	3,180 00	2,040 56
Carrothers, E. A.	4,740 00		Gosselin, J. S.	3,660 00	691 50
Casselman, W. H.	5,640 00		Hamlyn, R. G.	5,640 00	
Chapman, S. E.	4,200 00		Harris, A.	3,540 00	1,338 16
Cheney, C. E.	3,060 00	\$ 1,612 76	Hogan, T. S.	3,960 00	
Collins, E. C.	3,780 00	733 96	Houghton, J. A.	3,180 00	1,525 51
Colson, E. M.	4,080 00		Howard, W. V.	4,740 00	
Crowder, E. S.	4,740 00		Johnstone, J. A.	3,780 00	
Crowley, H. G.	4,740 00		Kent, L.	4,440 00	
Day, L. T.	3,300 00		Ker, G. W.	3,780 00	
Dixon, F. A.	3,060 00	684 40	Kettles, C.	3,180 00	
Douglas, J. R. W.	3,300 00	1,403 01	Kilgour, A. M.	3,780 00	

PUBLIC ACCOUNTS, 1949-50: PART II

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
King, B. R.	5,640 00	1,454 67	Rider, H. B.	3,540 00	
Long, G.	4,500 00	1,453 40	Robertson, R. S.	3,960 00	1,626 91
Longstreet, N. H.	3,300 00		Ross, J. S.	4,440 00	912 90
Lumsden, J. G.	4,200 00		Roy, E. P.	3,180 00	
MacPherson, C.	3,060 00		Scantland, A. J.	3,420 00	
Magee, R.	3,660 00		Scott, S.	3,180 00	
McDougall, F. I.	3,180 00		Selwood, C. E.	3,540 00	
Millar, B. A.	4,740 00	899 57	Simpson, W.	3,180 00	
Moissan, L. H.	3,780 00		Smith, D. A.	4,140 00	1,159 30
Morrison, G. A.	3,960 00		Sommerville, R. S.	4,740 00	
Moxley, D. J.	3,540 00	727 89	Stevenson, M. I.	5,640 00	
Nash, J. J.	4,440 00		Stokes, A. B.	4,740 00	
Parkinson, T.	4,200 00		Symonds, N. J. R.	3,180 00	
Parnelee, J.	3,180 00		Villeneuve, J. O. W.	3,300 00	
Parnelee, R.	3,180 00		Wanzel, W. A.	3,420 00	
Patterson, G. W.	3,300 00		Watson, C. G.	3,300 00	517 22
Powers, A. D. J.	4,440 00		Wetmore, J. J.	3,060 00	
Price, F. L.	5,640 00		Wilson, C. L.	3,060 00	
Rettie, S.	5,640 00		Wynne, F. C.	3,180 00	

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Beeman, A. L.\$	500 85	Huppe, J. B. D.	1,206 05	McMillan, D. H.	608 92
Dunn, E. E.	683 06	Irvine, J. V.	1,162 11	Middleton, N. E.	678 38
Forrest, H. L.	546 72	Kerr, J. K.	838 98	Witt, A. V.	620 37

1949-50
PUBLIC ACCOUNTS

PART II
C

CHIEF ELECTORAL OFFICER

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

CHIEF ELECTORAL OFFICER

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:

Expenditures—	
Ordinary	4,456,107 50
Revenues—	
Ordinary	72,010 00
Net Charge	\$1,384,097 50

REVENUES

Comparative Summary

	1949-50	1948-49
Ordinary Revenue—		
Proceeds from Sales		7 85
Refunds of Expenditure		51 95
Miscellaneous (Forfeiture of candidates' election deposits)	72,010 00	1,400 00
Total Ordinary	\$ 72,010 00	\$ 1,462 80

Certified correct.

N. CASTONGUAY,
Chief Electoral Officer.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
C-2	Stat.	Salary of the Chief Electoral Officer	10,000 00	10,000 00	11,499 99
C-3	Stat.	Expenses of Elections	4,328,118 76	4,328,118 76	136,596 28
C-3	Stat.	Expenses—Canada Temperance Act	3,069 56	3,069 56	8,929 59
C-3	Stat.	Expenses of Elections, Printing and Material ..	48,628 59	48,628 59	97,257 18
C-4	49	Salaries and Expenses of Office	66,076 00	63,028 91	32,809 29
PENSIONS AND OTHER BENEFITS					
C-4	Stat.	Annuity to Jules Castonguay	3,261 68	3,261 68	
Total Ordinary			\$ 4,459,154 59	\$ 4,456,107 50	\$ 287,092 33

Salary of the Chief Electoral Officer, Dominion Elections Act, c. 46, 1938, as amended . . . \$ 10,000 00

The above amount was paid to: Jules Castonguay for the period April 1 to October 4, \$5,107.50; Nelson Castonguay for the period October 5 to March 31, \$4,892.50.

Expenses of Elections—Dominion Elections Act, c. 46, 1938, as amended.....\$4,328,118 76

A distribution of expenditures follows:

By Elections	121,448 16
General Election 1945	301 00
General Election 1949	
Civilian Voting	4,166,413 29
Canadian Defence Service Voting	26,953 45
Controverted Elections	1,727 10
General Account	8,275 76
	<u>4,203,369 60</u>
	<u>\$4,328,118 76</u>

The tariff of fees, costs, allowances and expenses paid to Election Officers and other persons employed in the conduct of elections held after June 30, 1948 is governed by the 1948 Amendment (c. 46, 1948) to the Act and P.C. 3221, July 20, 1948. The tariff in respect of printing the lists of electors as allowed by the above Order in Council was amended by P.C. 2139, April 20, 1949.

In connection with Canadian Defence Service voting in the 1949 General Election, P.C. 2615, May 23, 1949, authorized the appointment of Special Returning Officers and Chief Assistants for the three voting territories, the per diem rates of remuneration of these officials and reimbursement of their actual travelling and living expenses necessarily incurred. P.C. 2614, March 31, 1949, authorized per diem rates of remuneration for other officials.

A statement of expenditures by electoral districts is given in tabular form as an Appendix to this Section.

Expenses—Canada Temperance Act, c. 196, R.S.....\$ 3,069 56

The above expenditures were under authority of section 19 (3) of the Act, which directs that "whenever in any province where voters' lists are used there is no voters' list for any city or county, or any part thereof, which can be used for the purposes of this Act, the Governor in Council may direct that such list or lists be prepared, and may, for the purpose of preparing and giving effect to such new voters' lists, appoint all necessary officers and confer upon them all necessary power, and in preparation of such lists the provisions of the laws of the province regulating the preparation and the revision and bringing into force of the provincial voters' lists, and the provisions of the Dominion Elections Act, relating to the preparation, printing and certifying of voters' lists, shall as far as possible be observed and followed, and all expenses incurred shall be paid by the Minister of Finance out of any unappropriated moneys forming part of the Consolidated Revenue Fund of Canada".

Payments were made in connection with the Beauce Plebiscite of September 20, 1948. Payments to date in respect of this plebiscite were \$11,999.15.

Expenses of Elections, Printing and Material, Dominion Elections Act, c. 46, 1938, as amended\$ 48,628 59

The above authority provides that any expenses incurred by the Chief Electoral Officer for printing election material and the purchase of election supplies shall be paid out of any unappropriated moneys forming part of the Consolidated Revenue Fund. All payments were made to the Department of Public Printing and Stationery.

Vote 49 Salaries and Expenses of Office

	Estimates	Allotments	Expenditures
Salaries	32,418 00	32,418 00	32,418 00
Allotted from Vote 89, Salaries, etc.	26,408 00	26,408 00	26,408 00
Printing, Stationery and Office Equipment	750 00	1,250 00	1,131 96
Travelling Expenses	1,500 00	1,500 00	390 33
Sundries	5,000 00	4,500 00	2,680 62
	<u>\$ 66,076 00</u>	<u>\$ 66,076 00</u>	<u>\$ 63,028 91</u>

This vote was provided for the administrative expenses of the office of the Chief Electoral Officer.

As at March 31, 1950, there were 12 salaried employees being paid from this vote, of whom 8 were permanent and 4 temporary. A list of those who were receiving salaries at annual rates of \$3,000 or over on that date follows: E. A. Anglin, \$6,000; A. Gravelle, \$3,600; E. Robitaille, \$3,900.

PENSIONS AND OTHER BENEFITS

Annuity to Jules Castonguay, former Chief Electoral Officer, Dominion Elections Act, c. 46, 1938, as amended.....	\$ 3,261 68
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The annuity granted under P.C. 5772, November 15, 1949, and the above authority was for an annual amount of \$6,666.67 and the above expenditures represent payments for the period October 5 to March 31.

OPEN ACCOUNTS

	Cr. Balance Mar. 31, 1949	Debit	Credit	Cr. Balance Mar. 31, 1950
[13] Sundry Suspense Accounts				
Candidates' Election Deposits		\$ 175,600 00	\$ 175,600 00	

This account is used to record receipts and disbursements of election deposits. Each candidate for election is required to deposit \$200 with the Receiver General at the time he announces his candidature. If he is successful, or obtains half as many votes as the successful candidate, this election deposit is refunded, otherwise it is forfeited to the Crown and transferred to Ordinary Revenue—Miscellaneous.

Appendix

STATEMENT OF EXPENDITURES BY ELECTORAL DISTRICTS

By-Elections

District	Services		Travelling Expenses		Printing		Sundries		Urban Enumeration		Rural Enumeration		Polling Station Accounts		Total	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
Calgary West, 1942.....															7 00	7 00
Pontiac, 1946.....															16 00	16 00
Halifax, 1947.....															7 00	7 00
Algoma East, 1948.....															24 00	24 00
Carleton, 1948.....															23 00	23 00
Digby-Annapolis-Kings, 1948.....															53 00	53 00
Laval-Two Mountains, 1948.....															12 00	12 00
Marquette, 1948.....															56 00	56 00
Nicolet-Yamaska, 1948.....															34 00	34 00
Yale, 1948.....															7 00	7 00
Greenwood, 1949.....	3,101	10	67	89	5,368	52	481	80			6,518	08	3,942	00	19,679	39
Laurier, 1949.....	648	00			4,812	34	96	00	5,740	96			3,630	00	14,927	30
New Westminster, 1949.....	2,250	75	152	32	6,158	51	471	40	2,777	92	3,586	70	4,451	00	19,848	60
Gatineau, 1949.....	793	00	411	60	2,668	89	170	01			2,414	71	2,224	00	8,682	21
Kamouraska, 1949.....	737	00	242	85	2,108	58	167	32			2,389	34	2,367	00	8,012	60
Mercier, 1949.....	2,940	06	69	60	5,902	03	250	61	6,647	68			4,609	00	20,418	98
Jacques Cartier, 1949.....	2,454	36			5,093	05	566	47	5,027	68			3,807	00	17,480	12
Resigouche-Madawaska, 1949.....	2,010	94	581	40	4,195	36	182	31	1,825	18	2,723	18	3,466	00	14,984	37
General Account—Postage.....							176	10							176	10
	14,935	21	1,525	66	36,507	28	2,562	02	22,019	42	18,163	57	28,735	00	124,448	16

General Election, 1945

Acadia.....													13 00		13 00	
Bruce.....													4 00		4 00	
Jacques Cartier.....													7 00		7 00	
St. Hyacinthe.....													7 00		7 00	
St. Maurice-Lafleche.....					270 00										270 00	
					270 00											
					270 00								31 00		301 00	

STATEMENT OF EXPENDITURES BY ELECTORAL DISTRICTS—Continued
General Election, 1949
CIVILIAN VOTING

District	Services		Travelling Expenses		Printing		Sundries		Urban Enumeration		Rural Enumeration		Polling Station Accounts		Total	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
<i>Summary</i>																
Newfoundland	18,330	36	4,173	08	22,746	07	9,912	01	4,476	48	23,157	18	28,511	10	111,306	28
Nova Scotia	24,755	84	4,436	57	61,209	22	4,553	66	23,433	92	28,305	45	41,078	00	187,772	66
Prince Edward Island	3,175	38	805	19	9,020	31	559	73	2,172	32	5,337	94	6,567	00	27,667	87
New Brunswick	15,387	22	3,205	64	44,815	36	2,768	45	14,122	41	24,019	23	31,096	00	135,414	31
Quebec	149,144	49	4,368	26	388,855	49	30,013	02	201,582	96	114,654	41	238,200	00	1,36,818	66
Ontario	189,477	67	15,975	62	473,398	06	28,967	25	272,661	26	130,175	51	282,332	35	1,393,188	03
Manitoba	29,183	13	4,278	24	77,961	27	5,239	48	39,934	53	25,481	98	48,255	00	230,333	63
Saskatchewan	42,850	51	9,290	13	72,912	85	11,043	56	53,422	40	63,745	91	80,357	15	343,606	51
Alberta	40,306	18	3,760	71	80,138	10	7,648	56	29,211	56	48,055	57	69,017	50	278,158	18
British Columbia	50,413	57	4,611	54	117,861	51	9,443	77	66,121	87	34,826	78	72,047	35	355,328	39
Yukon—Mackenzie River	1,500	00	5,206	91	2,276	96	922	22	.....	.....	4,101	68	2,811	00	16,818	77
	564,526	35	70,121	20	1,351,415	20	111,101	71	667,139	71	501,861	67	900,247	45	4,166,413	29
<i>Newfoundland</i>																
Bonavista-Twillingate	1,768	20	579	30	2,282	67	2,444	98	.....	.....	3,628	17	3,738	00	14,441	32
Burin-Burgo	3,627	31	207	78	2,370	76	1,101	64	.....	.....	3,534	88	4,252	00	13,074	37
Grand Falls-White Bay	2,177	78	1,281	13	2,921	23	2,569	87	.....	.....	4,521	84	4,513	00	17,984	85
Humber-St. George	2,679	11	703	79	3,406	95	1,483	17	16	00	3,416	79	3,884	00	15,589	81
St. John's East	2,545	35	450	02	4,741	55	451	49	2,168	48	1,776	52	2,960	80	15,094	21
St. John's West	3,024	61	290	29	5,035	82	590	67	2,292	00	2,154	18	4,301	17	17,688	57
Trinity-Conception	2,508	00	660	77	3,987	09	1,270	19	.....	.....	4,124	80	4,882	30	17,433	15
	18,330	36	4,173	08	22,746	07	9,912	01	4,476	48	23,157	18	28,511	10	111,306	28
<i>Nova Scotia</i>																
Annapolis-Kings	1,535	20	54	75	4,597	00	280	06	.....	.....	3,354	60	3,074	00	13,299	45
Antigonish-Guysborough	1,028	40	722	65	2,277	00	312	43	403	84	2,061	65	2,183	00	8,585	13
Cape Breton North and Victoria	1,419	71	835	90	3,711	54	130	60	1,397	76	1,869	69	2,547	00	11,942	20
Cape Breton South	3,989	06	568	02	8,492	38	996	32	6,075	04	785	80	5,277	00	26,183	02
Colchester-Hants	1,864	05	96	48	5,219	64	392	66	1,115	84	3,208	00	3,414	00	15,310	67
Cumberland	1,468	60	306	80	4,058	41	285	90	1,664	96	1,748	76	2,847	00	12,380	43
Digby-Yarmouth	1,647	84	409	35	4,084	09	270	98	796	48	2,516	53	2,526	00	12,251	28
Halifax	6,117	40	154	30	15,745	00	776	46	9,348	80	3,637	21	9,003	00	44,842	17

Inverness-Richmond.....	1,402 10	416 70	3,077 21	362 01	2,913 98	2,918 00	11,090 00
Lunenbourg.....	1,588 35	102 25	3,080 86	274 84	2,845 93	2,615 00	10,537 23
Pictou.....	1,859 13	178 61	4,588 92	304 96	1,351 27	2,819 00	13,733 09
Queens-Shelburne.....	836 00	570 75	2,277 17	156 44	2,012 03	1,765 00	7,617 39
	24,755 84	4,436 57	61,209 22	4,553 66	28,305 45	41,078 00	187,772 65
<i>Prince Edward Island</i>							
Kings.....	618 80	385 05	1,794 78	181 28	1,421 21	1,436 00	7,452 48
Prince.....	901 05	375 04	2,982 87	179 77	1,964 80	2,138 00	9,098 49
Queens.....	1,655 53	45 10	4,242 66	228 68	1,951 93	2,993 00	11,116 90
	3,175 38	805 19	9,020 31	589 73	5,337 94	6,567 00	27,667 87
<i>New Brunswick</i>							
Charlotte.....	864 63	177 70	2,258 19	230 74	2,031 76	1,828 00	7,391 02
Gloucester.....	1,201 25	320 35	3,997 02	223 81	2,839 81	2,734 00	11,700 11
Kent.....	542 00	141 90	2,003 25	123 49	1,592 85	1,448 00	5,851 49
Northumberland.....	1,234 10	496 39	3,186 53	168 50	2,031 52	2,206 00	10,757 84
Restigouche-Madawaska.....	1,709 46	911 66	5,190 16	218 21	1,853 45	3,482 00	16,050 33
Royal.....	894 00	334 05	3,162 41	242 93	2,565 98	2,290 00	9,495 37
Saint John-Albert.....	3,790 80	274 02	9,418 32	550 00	2,252 24	6,059 00	27,978 30
Victoria-Carleton.....	1,160 29	224 92	3,452 94	689 99	2,340 37	2,371 00	10,238 03
Westmorland.....	2,487 45	166 55	7,463 92	533 29	3,265 71	4,982 00	21,724 68
York-Sunbury.....	1,503 24	158 10	4,682 62	208 46	2,413 60	3,600 00	14,227 14
	15,887 22	3,205 64	44,815 36	2,768 45	24,019 23	31,096 00	135,414 31
<i>Quebec</i>							
Argenteuil-Deux-Montagnes.....	1,239 27	47 31	3,994 90	392 28	2,801 51	2,911 00	11,956 19
Bruce.....	1,301 00	565 20	3,882 94	292 02	3,352 13	3,314 00	12,707 29
Beaulieu.....	1,375 75	37 87	4,427 83	198 21	1,090 76	2,070 00	12,021 39
Bellechasse.....	805 00	179 85	2,417 17	154 58	2,423 97	2,050 00	7,644 12
Berther-Maskinonge.....	1,231 63	198 19	3,711 29	171 86	2,795 76	2,818 00	11,295 81
Bonaventure.....	833 00	205 05	3,063 12	280 83	2,612 95	2,337 00	9,537 95
Brome-Missisquoi.....	1,117 60	45 80	3,552 01	262 22	2,322 01	2,391 00	10,177 01
Chamblay-Rouville.....	2,787 88	90 00	7,857 92	200 00	2,767 60	4,810 00	21,915 56
Champlain.....	1,549 90	242 94	4,334 68	343 30	2,150 05	2,773 00	12,834 19
Charlevoix.....	1,493 35	366 38	4,002 91	333 19	3,521 66	3,270 00	12,987 19
Chateauguy-Huntingdon-Laprairie.....	840 80	277 25	3,258 40	324 34	2,645 61	2,538 00	9,884 10
Chicoutimi.....	1,045 00	213 60	3,307 68	318 99	2,859 96	2,582 00	10,327 23
Compton-Frontenac.....	1,360 15	267 75	4,414 78	237 76	1,926 04	3,160 00	13,671 71
Dorchester.....	913 00	452 25	3,596 74	344 06	2,154 40	2,661 00	11,127 21
Drummond-Arthabaska.....	2,377 48	192 18	6,194 70	264 76	2,206 80	2,104 00	8,894 37
Gatineau.....	1,380 00	1,615 62	3,940 38	532 19	2,084 31	3,932 00	18,230 79
Hull.....	970 80	421 95	2,955 07	194 19	3,375 70	3,183 00	14,046 89
Iles-de-la-Madeleine.....	2,355 46	87 71	6,474 58	289 88	2,465 92	2,186 00	9,193 93
Joliette-L'Assomption-Montreal.....	680 00	523 63	800 95	75 00	1,038 72	4,201 00	18,687 67
Kamouraska.....	2,779 34	231 00	6,505 20	366 67	582 85	547 00	3,209 43
Labelle.....	909 00	256 35	2,544 38	171 67	4,075 67	4,835 00	20,182 16
			3,246 78		2,387 52	2,344 00	8,612 93
					2,709 17	2,511 00	8,466 95

STATEMENT OF EXPENDITURES BY ELECTORAL DISTRICTS—Continued
General Election, 1949—Continued
CIVILIAN VOTING—Continued

District	Services		Travelling Expenses		Printing		Studios		Urban Enumeration		Rural Enumeration		Polling Station Accounts		Total	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
<i>Quebec—Concluded</i>																
Lac-Saint-Jean.....	918	90	307	50	2,523	77	333	56	513	52	1,532	62	1,870	00	8,029	87
Lapointe.....	2,318	65	215	10	4,761	35	225	12	3,074	36	773	40	3,074	00	14,446	98
Lévis.....	1,769	79	172	60	4,248	88	254	81	2,149	92	1,283	39	2,741	00	12,620	38
Lotbinière.....	919	00	122	70	2,777	07	205	49	2,053	49	2,352	78	2,234	00	8,611	04
Matapédia-Matane.....	1,966	60	243	98	4,415	19	267	37	537	76	3,376	68	3,376	00	13,983	58
Mégantic.....	1,518	91	74	37	4,489	64	245	58	1,235	68	2,446	12	2,574	00	13,004	50
Montmagny-L'Islet.....	1,031	08	16	82	3,150	99	216	70	530	72	2,062	94	2,161	00	9,189	85
Nicolet-Yamaska.....	1,315	60	345	25	3,803	71	312	00	408	96	2,834	18	2,881	00	11,904	70
Pontiac-Témiscamingue.....	1,500	64	315	80	3,325	21	200	62	65	90	2,883	31	2,712	00	11,093	48
Portneuf.....	1,252	00	239	83	3,510	43	308	30	718	28	3,103	16	2,832	00	11,265	72
Quebec East.....	3,932	21	75	50	9,184	08	681	41	7,185	28	5,734	00	5,734	00	26,812	48
Quebec East.....	2,739	85	57	25	6,822	64	438	29	5,430	24	3,319	00	3,319	00	18,807	28
Quebec South.....	2,364	73	50	82	6,276	74	397	33	4,860	64	3,244	00	3,244	00	17,194	26
Quebec West.....	1,647	45	216	44	5,020	73	212	07	451	84	3,748	85	3,567	00	14,864	38
Quebec-Montmorency.....	1,403	91	149	65	4,082	32	239	55	1,380	80	1,897	82	2,350	00	11,554	05
Richelieu-Verchères.....	1,439	20	.....	.....	4,106	42	238	18	628	00	2,677	63	2,740	00	11,889	43
Richmond-Wolfe.....	1,696	20	.....	.....	4,806	12	230	46	1,016	64	2,926	71	3,376	00	14,361	81
Rimouski.....	869	00	441	35	2,810	39	150	69	.....	.....	2,395	38	2,153	00	8,805	81
Roberval.....	1,874	81	104	05	5,245	93	208	26	1,978	24	2,306	32	3,213	00	14,930	61
St-Hyacinthe-Bagot.....	1,255	10	93	90	4,293	34	207	52	1,605	44	1,580	07	2,863	00	12,198	37
St-Jean-Iberville-Napierville.....	2,632	30	576	75	6,402	23	328	61	4,054	25	1,270	36	3,642	00	18,966	50
St. Maurice-Lafleche.....	1,716	05	160	95	2,522	28	3,430	75	.....	.....	2,180	27	1,954	00	12,823	32
Saguenay.....	1,716	05	160	95	4,736	14	241	15	1,829	60	2,057	24	2,795	00	13,526	13
Shedford.....	2,430	18	48	15	6,137	51	642	74	4,553	28	3,786	66	3,340	00	17,530	52
Sherbrooke.....	1,075	68	91	67	3,777	67	218	48	1,592	96	1,443	48	2,153	00	10,352	94
Stanstead.....	1,487	35	180	15	4,313	97	383	09	840	16	2,619	68	3,067	00	12,941	40
Témiscouata.....	2,057	66	278	87	5,862	67	366	11	2,037	46	2,839	07	3,651	00	17,092	82
Terrebonne.....	2,511	81	102	10	5,991	13	246	98	4,090	08	717	64	3,328	00	16,987	69
Trois-Rivières.....	561	00	185	55	2,111	24	237	22	.....	.....	1,882	32	1,693	00	6,670	33
Vaudreuil-Soulanges.....	2,643	16	154	65	5,572	75	732	29	2,349	28	2,315	69	4,165	00	17,932	82
Villeuve.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
<i>(Island of Montreal)</i>																
Cartier.....	4,275	53	61	98	7,492	20	841	04	5,813	96	.....	.....	3,837	00	22,321	71
Hochelega.....	2,806	60	67	50	7,886	93	452	31	6,453	20	.....	.....	8,715	00	21,381	54
Jacques Cartier.....	2,076	95	55	70	6,733	83	450	49	4,893	60	506	76	3,777	00	18,494	33
Lafontaine.....	2,822	58	61	48	7,329	84	477	42	5,867	20	.....	.....	3,595	00	20,223	32
Laurier.....	2,866	61	58	86	7,206	44	471	69	5,620	80	.....	.....	3,577	00	19,801	40

Laval.....	2,934 361	66 90	7,194 87	585 31	3,814 40	1,986 71	4,409 00	20,991 53
Ma seigneur-Rosmont.....	3,257 44	76 14	9,191 65	614 14	7,288 48		4,685 00	25,109 85
Mercier.....	3,447 53	68 80	8,094 16	336 05	6,397 60		4,476 11	22,800 11
Mont Royal.....	3,641 52	81 53	9,867 38	602 61	7,735 84	198 10	5,043 00	27,169 98
Notre-Dame de Grace.....	3,385 56	72 25	8,612 26	480 30	6,825 92		4,555 00	24,131 23
Outremont-St. Jean.....	3,062 00	59 25	7,134 11	457 95	5,616 72		3,731 00	20,091 03
Papineau.....	3,495 17	61 96	7,530 60	891 34	5,918 72		3,628 00	21,525 79
St. Ann.....	2,217 40	48 68	5,928 08	432 77	4,600 16		3,170 00	16,397 09
St. Antoine-Westmount.....	3,713 41	77 63	9,199 47	601 76	7,240 32		4,515 00	25,377 59
St. Denis.....	3,618 90	76 13	9,063 89	749 78	7,289 60		4,871 00	25,669 30
St. Henry.....	3,060 15	62 64	7,555 07	514 46	5,976 16		3,419 00	20,587 48
St. James.....	4,610 49	83 10	9,793 22	593 58	7,922 88		4,883 00	27,888 27
St. Lawrence-St. George.....	2,681 53	63 11	7,517 87	584 31	5,853 76		3,647 00	20,347 58
St. Mary.....	2,919 28	59 43	7,144 66	589 83	5,681 76		3,685 00	20,079 96
Verdun-La Salle.....	4,117 45	84 66	9,905 63	716 56	8,079 04		5,520 00	28,423 34
149,144 49		14,368 26	388,865 49	30,013 02	201,582 96	114,654 44	238,300 001,136,878 66	
Algoma East.....	1,550 49	346 68	2,234 94	463 68		2,583 49	2,847 00	10,026 28
Algoma West.....	2,387 14	45 78	4,927 50	229 41	2,902 56		3,517 00	15,518 43
Brampton.....	2,185 11	73 75	5,591 26	294 98	3,852 48		3,212 00	15,933 98
Brant-Wentworth.....	1,051 46	380 70	3,158 30	194 32	548 80		1,898 00	9,303 95
Bruce.....			2,535 54			2,072 17	2,155 00	7,497 74
Carleton.....	2,885 00	155 68	7,673 47	295 47	5,029 60		4,302 00	21,767 84
Cochrane.....	1,607 32	1,347 33	2,886 17	393 93		2,800 60	3,113 00	12,148 35
Dufferin-Simcoe.....	1,154 60	109 65	2,632 88	231 27		2,437 76	1,988 00	8,554 16
Durham.....	1,183 39	87 30	2,911 13	256 16		1,387 55	1,969 00	8,911 73
Essex East.....	1,903 95	114 08	5,162 43	235 45	1,117 20		3,131 00	14,924 09
Essex South.....	2,909 31	249 54	7,249 74	321 61	1,938 56		3,096 00	11,831 68
Essex West.....	1,253 35	292 57	3,827 72	148 05	4,187 68		2,553 00	11,308 70
Essex North.....	3,909 54	88 95	9,935 28	357 90	694 40		5,251 00	27,894 76
Fort William.....	2,398 91	237 54	4,891 98	364 39	7,703 04		3,020 00	15,243 87
Frontenac-Addington.....	1,102 20	421 35	2,806 39	262 67		2,539 61	2,491 00	9,669 69
Glengarry.....	529 00	172 65	1,566 93	112 54		4,330 85	1,228 00	4,919 16
Greenville-Dundas.....	1,127 00	337 50	2,914 32	255 29		2,586 08	2,724 00	10,068 66
Grey-Bruce.....	1,186 60	37 50	3,095 43	334 46		2,710 55	2,537 00	10,051 39
Grey North.....	1,501 53	17 90	3,934 69	219 38		2,860 40	3,129 00	12,410 79
Haldimand.....	831 15	144 90	2,212 87	163 27	1,712 80		1,586 00	6,838 98
Halton.....	1,290 70	125 86	3,746 75	222 41	448 16		1,952 00	10,463 94
Hamilton East.....	4,201 02	81 16	9,362 56	812 86	7,146 08		4,985 00	27,087 48
Hamilton West.....	3,639 13	68 64	7,971 87	628 19	6,395 52		4,225 00	22,928 35
Hastings-Peterborough.....	1,314 40	483 15	2,188 69	304 63	2,834 08		2,203 00	8,549 84
Hastings South.....	1,906 82	232 59	5,366 26	182 38	518 32		3,282 00	15,633 85
Huron North.....	939 95	74 80	2,610 01	207 84		2,229 77	2,148 00	8,276 85
Huron-Perth.....	894 00	34 05	2,387 03	207 84		2,901 42	2,165 00	7,917 69
Kenora-Rainy River.....	2,861 85	468 33	3,483 66	488 65	1,541 92		4,114 00	16,859 83
Kent.....	1,735 19	137 05	5,804 80	134 80	2,071 84		3,338 00	16,103 94
Kingston.....	1,706 03	39 65	4,649 12	237 51	3,719 52		2,468 00	12,819 83
Kingston-Kent.....	1,586 18	451 92	3,371 61	293 60		3,354 76	3,153 00	12,211 16
Lambton West.....	1,947 55	218 98	4,777 35	241 53	2,390 72		2,814 00	14,041 33
Lanark.....	1,680 32	148 65	4,002 90	306 74	1,838 92		2,570 00	12,097 95

Ontario

STATEMENT OF EXPENDITURES BY ELECTORAL DISTRICTS—Continued
General Election, 1949—Continued
CIVILIAN VOTING—Continued

District	Services		Travelling Expenses		Printing		Sundries		Urban Enumeration		Rural Enumeration		Polling Station Accounts		Total	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
<i>Ontario—Concluded</i>																
Leeds	1 476	12		59 55	4 078	16		300 71	1 781	92	1 611	70	2 649	00	11 957	16
Lincoln	2 011	04			8 096	85			3 786	72	3 007	86	4 886	00	21 738	17
London	3 883	84		84 16	9 611	85		395 00	7 985	92			4 866	00	26 826	77
Middlesex East	1 755	30	316	48	4 921	94	199	52	1 785	28	2 211	09	2 740	00	13 429	61
Middlesex West	1 937	00	225	30	4 302	57	211	80			2 193	66	2 199	00	8 069	33
Nipissing	2 290	19	343	45	4 711	04	428	70	2 071	88	2 229	42	3 581	35	15 089	33
Norfolk	1 148	59	86	15	3 528	36	184	69	749	28	2 286	50	2 131	00	10 014	57
Northumberland	1 285	67	431	77	3 212	28	224	67			2 073	71	2 608	00	9 836	10
Ontario	2 972	41	204	52	7 250	81	371	85	4 466	21	2 064	88	4 098	00	21 458	71
Ottawa East	2 525	65	62	85	7 408	36	292	01	5 964	84			3 659	00	19 942	51
Ottawa West	3 638	47	87	75	10 054	67	274	19	8 293	92			5 296	00	27 645	00
Oxford	2 053	65		81 63	5 608	52	265	65	2 676	96	2 168	31	3 161	00	16 015	72
Parry Sound-Muskoka	2 876	95	401	82	4 662	66	521	02			4 737	86	4 756	00	17 956	31
Peel	1 832	58	50	10	5 135	00	289	55	4 303	47	23	10	2 914	00	14 547	80
Perth	1 861	83	204	73	4 832	36	180	22	2 438	56	1 730	58	3 219	00	11 167	30
Peterborough West	1 991	10		57 10	5 798	76	215	33	3 736	48	1 012	68	2 810	00	15 621	45
Port Arthur	2 798	58	408	29	3 887	68	524	09	2 842	08	1 683	63	3 759	00	18 993	35
Prescott	1 816	75		80 40	2 080	37	166	01	585	12	1 824	42	1 480	00	6 533	07
Prince Edward-Lennox	1 070	90	465	44	2 927	60	199	38	470	72	2 024	59	2 097	00	9 255	63
Renfrew North	1 271	55	611	71	3 480	76	231	49	1 160	32	1 623	46	2 181	00	10 560	20
Renfrew South	1 503	91	77	66	2 950	74	272	28	1 158	08	1 507	57	2 155	00	9 425	21
Russell	1 406	65	122	88	4 073	20	225	69	1 003	68	2 324	27	2 709	00	11 861	77
Simcoe East	2 020	50	263	80	4 513	93	358	96	2 376	80	1 522	79	2 811	00	13 867	78
Simcoe North	1 309	57	141	82	3 572	41	216	95	1 946	35	1 121	67	2 167	00	10 495	77
Stormont	1 487	62			4 440	03	139	98	1 609	92	1 919	21	2 520	00	12 116	76
Sudbury	3 954	05	434	20	7 921	23	597	79	3 917	60	2 787	32	5 217	00	24 829	19
Timiskaming	2 043	20	553	57	4 439	48	541	12	1 620	80	2 821	61	3 536	00	15 055	78
Timmins	2 066	66	184	45	4 579	73	284	04	3 219	84	780	17	2 851	00	13 965	89
Victoria	1 819	05	149	98	4 214	67	301	83	981	60	3 004	66	3 527	00	13 998	79
Waterloo North	2 628	50	76	72	8 314	44	322	98	5 547	52	1 342	09	3 732	00	21 964	25
Waterloo South	1 787	12	78	23	5 103	27	259	86			4 100	35	2 642	00	13 970	83
Welland	4 184	66	458	30	11 735	29	472	11	6 429	90	3 273	31	6 428	00	32 981	57
Wellington North	917	30	129	00	2 116	48	202	95					1 852	00	7 224	63
Wellington South	1 835	38	100	00	4 792	85	176	43	2 006	90	1 246	16	2 752	00	13 635	62
Wentworth	4 012	33	286	34	10 911	96	754	04	2 732	80	1 771	76	4 883	00	29 697	43
York East	6 442	68	201	75	15 436	02	782	92	13 672	95			7 687	00	44 222	93
York North	3 016	01	206	55	9 186	64	444	44	5 537	60	2 220	26	5 162	00	25 773	50
York South	4 278	30	98	51	11 101	94	582	40	9 805	60			5 109	00	30 575	75
York West	4 588	07	112	45	12 824	69	464	72	11 088	88			4 126	00	31 061	81

(City of Toronto)

Broadview.....	3,274 42	69 65	7,999 36	494 92	6,615 32	4,026 00	22,479 67
Danforth.....	2,639 26	53 32	6,134 94	394 05	5,076 80	2,591 00	16,892 37
Davenport.....	3,480 30	70 36	8,057 20	567 18	6,652 96	4,031 00	22,859 00
Eglinton.....	4,641 32	88 85	10,126 30	602 21	8,432 64	5,298 00	29,189 22
Greenwood.....	3,280 31	68 01	7,813 81	506 99	6,476 64	3,950 00	22,095 76
High Park.....	3,213 51	69 34	8,033 11	558 60	6,549 60	4,060 00	22,484 16
Parkdale.....	3,116 39	68 73	7,812 30	571 96	6,467 04	4,024 00	22,220 12
Rosedale.....	3,158 90	67 29	7,807 75	570 08	6,258 32	3,898 00	21,770 31
St. Paul's.....	4,094 67	87 08	9,862 93	663 17	7,813 60	5,527 00	28,048 15
Spadina.....	4,677 21	98 79	11,213 73	795 28	9,184 32	6,027 00	31,996 33
Trinity.....	3,552 03	68 90	7,985 25	803 78	6,369 60	3,727 00	22,906 36
189,477 67	15,975 93	473,598 06	28,967 25	272,661 26	130,175 51	482,552 35	1,895,188 63

Manitoba

Brandon.....	1,868 50	185 02	4,585 16	328 41	1,900 80	3,152 00	14,073 95
Churchill.....	1,281 30	1,174 68	2,908 54	322 78	.....	2,762 42	10,913 72
Dauphin.....	1,171 40	201 45	3,669 58	200 00	494 72	2,621 81	10,929 96
Lisgar.....	1,230 00	408 30	3,484 25	373 87	.....	2,899 81	10,976 23
Marquette.....	1,225 55	498 45	3,384 33	291 21	.....	2,874 64	10,906 18
Norquay.....	1,230 20	506 25	3,096 12	402 78	.....	2,899 96	11,158 31
Portage-Neepawa.....	1,404 69	44 85	3,690 64	405 52	752 17	2,711 00	11,572 68
Provencher.....	849 00	314 55	2,579 77	229 56	.....	2,175 98	8,126 96
St. Boniface.....	1,896 70	99 14	4,906 03	241 82	3,097 76	1,978 00	13,724 55
Selkirk.....	2,194 57	193 69	5,413 85	294 89	2,963 36	3,130 00	15,628 35
Souris.....	885 80	118 65	2,230 34	246 94	2,007 00	1,805 00	7,293 73
Springfield.....	1,483 30	243 70	4,191 13	331 07	1,079 84	2,677 00	12,393 11
Winnipeg North.....	3,240 40	75 18	8,707 15	387 05	7,186 24	4,314 00	30,914 82
Winnipeg North Centre.....	3,153 34	73 42	8,660 36	425 23	7,004 80	4,284 00	16,596 35
Winnipeg South.....	3,823 15	75 27	8,761 15	471 18	7,195 20	4,345 00	24,170 95
Winnipeg South Centre.....	2,745 23	65 64	7,682 87	422 17	6,232 64	3,785 00	20,953 55
29,183 13	4,278 24	77,961 27	5,239 48	39,954 53	25,481 98	48,555 00	280,353 63

Saskatchewan

Assiniboia.....	2,710 71	374 85	3,305 44	403 63	470 88	4,459 00	15,187 12
Humboldt.....	1,500 35	398 10	3,086 97	360 41	.....	2,942 00	11,330 01
Kindersley.....	1,841 00	912 55	2,742 56	590 97	.....	5,088 00	15,223 03
Lake Centre.....	1,267 00	.....	2,926 27	.....	.....	3,515 00	10,925 34
MacKenzie.....	1,530 88	460 62	3,003 01	557 16	2,944 57	2,998 00	11,496 21
Maple Creek.....	2,667 85	176 40	2,909 46	707 83	4,819 88	6,169 00	17,449 92
Meadow Lake.....	1,948 20	906 80	2,165 27	2,091 62	3,178 80	4,011 55	14,302 30
Melfort.....	1,789 00	868 20	3,361 38	386 50	3,247 41	3,479 00	13,132 03
Melville.....	1,621 80	548 85	3,400 11	364 96	2,749 46	3,360 00	12,457 06
Moose Jaw.....	2,478 96	128 80	4,594 48	316 55	2,385 60	4,132 00	16,100 77
Moose Mountain.....	1,914 00	560 96	3,333 26	543 49	3,682 25	4,179 00	14,212 96
Prince Albert.....	2,741 70	1,412 47	3,984 72	1,742 35	2,673 94	4,372 00	18,416 46
Qu'Appelle.....	2,201 00	931 05	3,142 37	450 01	3,421 33	3,952 00	14,097 76
Régina City.....	3,890 95	69 11	7,982 97	291 72	6,588 48	4,026 00	22,349 23
Rosetown-Biggan.....	2,758 30	.....	2,966 97	471 74	.....	4,425 00	14,261 31

STATEMENT OF EXPENDITURES BY ELECTORAL DISTRICTS—Concluded
General Election, 1949—Concluded
CIVILIAN VOTING—Concluded

District	Services		Travelling Expenses		Printing		Sundries		Urban Enumeration		Rural Enumeration		Polling Station Accounts		Total	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
Saskatchewan—Concluded																
Rosethorn.....	1,767	20	383	85	2,665	52	262	52	63	36	2,672	34	2,988	00	10,739 43
Saskatoon.....	2,639	11	110	29	6,822	54	255	64	5,665	49	3,820	00	19,385 43
Swift Current.....	2,275	55	545	66	3,264	18	488	61	697	60	3,423	07	4,897	00	15,391 67	
The Battlefords.....	2,142	25	259	60	3,384	34	383	80	652	80	2,949	10	4,067	00	13,838 89	
Yorkton.....	1,664	70	250	97	3,868	53	374	05	661	92	2,845	69	3,443	00	13,108 86	
	42,850	51	9,229	15	72,912	85	11,043	56	13,422	40	63,745	91	80,332	15	293,606 51	
Alberta																
Acadia.....	2,181	20	278	70	2,037	23	561	39	.....	.....	3,584	50	4,668	00	13,311 02
Athabasca.....	2,391	05	115	81	3,610	20	376	78	.....	.....	3,831	11	4,305	00	14,829 95
Battle River.....	1,889	00	324	15	2,097	23	462	65	.....	.....	3,656	51	4,306	00	13,635 54
Bow River.....	2,077	85	46	83	4,795	76	415	93	.....	.....	2,055	22	2,857	00	14,048 15
Calgary East.....	2,842	94	149	21	7,317	64	221	12	1,799	56	745	31	3,687	00	20,320 66	
Calgary West.....	3,183	53	164	54	6,955	81	479	12	5,337	44	1,039	33	3,815	00	20,410 16	
Camrose.....	1,827	00	159	30	3,255	59	491	64	4,772	80	3,037	06	4,141	00	20,310 16	
Edmonton East.....	3,281	74	79	12	8,065	66	227	69	7,351	24	.....	.....	3,857	00	23,965 45
Edmonton West.....	3,192	38	20	40	8,627	54	286	01	6,292	16	764	52	4,239	00	23,422 01	
Jasper-Edson.....	3,080	45	368	85	4,094	37	440	17	.....	.....	4,484	65	4,850	00	17,317 89
Lethbridge.....	1,904	69	320	88	4,526	52	387	83	1,889	76	2,081	90	2,690	00	14,041 58	
Macleod.....	2,070	95	207	60	3,355	15	453	60	.....	.....	3,785	53	4,289	50	14,162 33
Medicine Hat.....	2,447	55	62	43	4,214	65	277	27	1,545	60	2,522	81	3,621	00	11,691 31	
Pace River.....	2,283	65	633	69	4,116	00	1,005	36	.....	.....	4,269	57	4,692	00	17,000 27
Red Deer.....	1,871	00	453	30	4,120	42	483	52	.....	.....	3,978	46	4,275	00	15,181 70
Vegreville.....	1,480	00	295	05	2,848	82	402	34	.....	.....	2,958	00	3,196	00	11,120 81
Wetaskiwin.....	2,300	60	80	85	4,319	48	476	14	.....	.....	4,661	69	5,349	00	17,187 76
	40,306	18	3,760	71	80,158	10	7,648	56	29,211	56	48,055	57	69,017	50	278,158 13	
British Columbia																
Burnaby-Richmond.....	3,179	46	151	64	9,116	17	363	36	5,127	92	2,211	70	5,028	35	25,178 60	
Cariboo.....	2,343	84	836	67	2,824	93	901	81	.....	.....	3,226	90	3,465	00	13,599 15
Coast-Capilano.....	1,876	63	205	39	6,347	15	486	40	3,136	56	2,016	96	3,639	00	17,708 09	
Comox-Alberni.....	4,459	27	204	60	4,489	08	586	67	717	44	3,469	79	3,568	00	15,491 85	
Fraser Valley.....	1,477	65	343	19	4,965	13	317	82	792	96	3,306	23	2,971	00	14,173 98	
Kamloops.....	2,811	57	709	86	4,155	71	763	58	805	44	3,686	77	4,461	00	17,333 93	
Kootenay East.....	1,630	50	512	85	2,660	55	194	48	.....	.....	2,647	56	2,652	00	10,237 94
Kootenay West.....	2,153	35	157	09	4,216	22	418	91	2,047	68	2,028	25	3,425	00	14,446 50	

Nanaimo.....	2,711 50	573 70	7,850 00	427 10	3,126 88	3,433 86	4,387 00	22,510 04
New Westminster.....	2,614 24	172 57	7,795 77	477 58	2,726 56	3,451 58	4,406 00	21,644 30
Skema.....	1,837 20	54 37	2,537 05	872 56	798 56	2,014 91	2,704 00	10,818 65
Vancouver-Burrard.....	3,597 79	77 89	8,912 45	510 75	7,354 56		4,225 00	21,678 41
Vancouver Centre.....	2,998 64	65 33	7,605 87	378 20	6,051 20		4,280 00	21,379 24
Vancouver East.....	4,052 82	83 57	9,673 97	404 68	7,980 96		4,142 00	26,698 00
Vancouver-Quedra.....	4,155 02	82 22	9,504 06	641 35	7,809 30		4,500 00	26,781 95
Vancouver South.....	4,094 16	80 97	9,362 89	742 73	7,710 40		4,815 00	26,806 15
Victoria.....	3,418 14	78 56	9,126 50	375 25	7,469 44		4,480 00	21,947 89
Yale.....	3,003 79	221 07	6,718 01	330 54	2,466 01	3,332 27	4,300 00	20,770 09
	50,415 57	4,611 54	117,861 51	9,443 77	66,121 85	34,856 78	72,037 35	355,338 39
Yukon-Mackenzie River.....	1,500 00	5,206 91	2,276 96	922 22		4,101 68	2,811 00	16,818 77
	564,526 35	70,121 20	1,351,415 20	111,101 71	667,139 71	501,861 67	900,247 45	4,166,413 29

CANADIAN DEFENCE SERVICE VOTING

Ontario and Quebec.....	5,695 00	3,626 00		1,422 03				10,743 03
Newfoundland, Nova Scotia, Prince Edward Island and New Brunswick.....	4,060 00	1,467 00		880 18				6,407 18
Manitoba, Saskatchewan, Alberta, British Columbia and Yukon—Mackenzie River.....	5,870 00	2,685 73		1,247 51				9,803 24
	15,625 00	7,778 73		3,549 72				26,953 45

CONTROVERTED ELECTIONS

Annapolis-Kings.....	543 70							543 70
Regina.....	1,183 40							1,183 40
	1,727 10							1,727 10

GENERAL ACCOUNT

General.....	250 00			8,025 76				8,275 76
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1949-50

PUBLIC ACCOUNTS

PART II

D

CIVIL SERVICE COMMISSION

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

CIVIL SERVICE COMMISSION

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:

Expenditures—	
Ordinary	1,512,851 49
Revenues—	
Ordinary	62 00
Net Charge	<u>\$1,512,789 49</u>

Transactions as reflected in the Open Accounts of Canada

	March 31, 1949	1949-50 Transactions (Net)	March 31, 1950
LIABILITIES			
[13] Sundry Suspense Accounts	\$ 7 00		\$ 7 00

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada in Part I of this Report. Details of Open Accounts will be found on page D-4 of this section.

REVENUES

Comparative Summary

	1949-50	1948-49
Ordinary Revenue—		
Refunds of Previous Years' Expenditures	55 49	110 00
Miscellaneous	6 51	66 25
Total Ordinary	<u>\$ 62 00</u>	<u>\$ 176 25</u>

Certified correct.

C. H. BLAND,
Chairman, Civil Service Commission.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
D-3	Stat.	Civil Service Commissioners: 1 at \$10,000; 2 at \$8,000.....	26,000 00	26,000 00	20,408 45
D-3	50)*	Salaries and Contingencies of the Commission..	1,491,709 92	1,485,991 49	1,342,205 00
	765}				
GENERAL					
D-3	Stat.	Gratuities to families of deceased employees...	860 00	860 00	1,683 32
		Total Ordinary.....	\$ 1,518,569 92	\$ 1,512,851 49	\$ 1,364,296 77

* Complete title is shown in the following details.

Civil Service Commissioners: 1 at \$10,000; 2 at \$8,000, Civil Service Act, c. 22, R.S., as amended.....\$ 26,000 00

The above salary rates are supplemented by the amounts authorized by Vote 50. The names of the Commissioners are shown in the general salary list at the end of this section.

Votes 50 and 765 Salaries and Contingencies of the Commission, including the Chairman of the Civil Service Commission and two Civil Service Commissioners at \$2,000 each, additional to Chap. 53, Statutes of 1947

	Estimates	Allotments	Expenditures
Salaries	1,225,143 00	1,225,143 00	1,225,143 00
Allotted from Vote 89, Salaries, etc.	76,566 92	76,566 92	76,566 92
Printing, Stationery and Office Equipment	100,000 00	97,000 00	94,873 25
A Telephones, Telegrams and Postage	10,000 00	12,000 00	11,279 26
Travelling Expenses	38,000 00	42,750 00	41,259 41
Advertising	12,000 00	16,250 00	15,994 24
B Cost of Holding Examinations	25,000 00	17,000 00	16,143 28
Sundries	5,000 00	5,000 00	4,732 13
	\$1,491,709 92	\$1,491,709 92	\$1,485,991 49

As at March 31, 1950, there were 568 salaried employees being paid from this vote, of whom 200 were permanent and 368 temporary.

A Telephone tolls cost \$4,145.35; telegrams, \$2,236.33; postage, \$4,897.58.

B Fees of presiding and assisting examiners at \$12 and \$6 per day respectively were \$9,446.20; fees for marking papers, \$2,918.63; rental of examination halls, janitor services, etc., \$3,442.55; travelling expenses of technical members of examining boards, etc., \$335.90.

GENERAL

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....\$ 860 00

Comparative Statement of Accounts Receivable

	March 31, 1950	March 31, 1949
Previous Years--Uncollectable	\$ 18 16	\$ 18 16

OPEN ACCOUNTS

	Cr. Balance Mar. 31, 1949	Debit	Credit	Cr. Balance Mar. 31, 1950
[13] Sundry Suspense Accounts				
Unclaimed Cheques Suspense—Civil Service				
Commission	\$ 7 00			\$ 7 00

All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to the date of issue, are credited to this account pending claims therefor.

**Employees Receiving Salaries at Annual Rates of \$3,000 or over and
Travelling Expenses of \$500 or over**

The following list contains the names and annual salary rates of all salaried employees who were receiving \$3,000 or over as at March 31, 1950. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list contains the names of other salaried employees who received travelling expenses of \$500 or over.

Salaried employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Bland, C. H., Chairman	\$ 12,000 00	\$ 749 21	Dumont, M. L.	3,300 00	
Boudreau, A. J., Commissioner	10,000 00		Duncan, W. A.	3,480 00	1,018 55
Nelson, S. G., Commissioner	10,000 00		Farquharson, J. R.	4,200 00	
Abbott, J. K. H.	3,600 00		Field, H. H.	4,740 00	682 05
Adams, R. J.	3,780 00		Fish, W.	3,060 00	
Alexander, E. D.	4,740 00	1,330 31	Gagnon, A.	3,720 00	
Andre, T. H.	3,780 00		Gardner, C. J.	5,100 00	
Arnold, H. N.	4,740 00	1,105 08	Garrett, C. E.	5,340 00	
Ashton, F. G.	3,060 00		Gauthier, G. E.	4,440 00	
Ault, O. E.	8,000 00	1,224 00	Gillham, D. M.	3,060 00	
Avery, G. H.	3,480 00		Glover, W. W.	3,240 00	1,284 00
Balmer, M.	3,480 00		Godfrey, I. R.	3,060 00	
Bardell, R. A.	3,360 00	1,348 79	Godfrey, R. F.	3,780 00	
Battle, D. W.	3,060 00		Gosselin, R.	5,340 00	
Beach, D. I.	3,060 00		Gow, D. J. S.	4,020 00	1,139 31
Beaudry, G.	4,320 00	812 53	Grant, W. M.	4,200 00	
Beck, H. T.	3,240 00		Grenier, L. R.	4,500 00	
Bell, R. W.	3,780 00		Guay, J. E.	3,780 00	
Bennett, G. L.	3,180 00		Guthrie, M. C.	4,440 00	
Blackburn, G. A.	4,620 00		Harcourt, J. Y.	4,020 00	
Boudreau, C. A.	3,840 00		Harrigan, M. R.	3,120 00	
Brook, T. J.	3,840 00		Hawkins, T. H.	4,020 00	655 56
Brown, G. A.	3,660 00		Henry, A. M.	3,000 00	
Brown, H. S.	3,180 00		Hodgson, J. R. L.	3,300 00	
Burns, D. M.	3,300 00	987 99	Hollingshead, H. C. ..	3,540 00	1,817 90
Cadwell, D. H. B. ...	3,300 00		Hughes, W. M.	3,780 00	
Cameron, J. R.	3,600 00		Jackson, G. T.	8,000 00	1,407 71
Carty, G. M.	3,960 00		James, M. N.	3,060 00	
Code, R. B.	3,720 00		Johnstone, I.	3,060 00	
Collacott, J. R.	3,840 00		Kern, M. J.	3,060 00	
Collier, W. M.	3,060 00		Lambert, L.	3,660 00	
Cote, J. E.	3,180 00		Lapointe, A.	3,840 00	
Creighton, L. F.	5,040 00		Larocque, P. E.	3,420 00	
Dawe, J. F.	4,320 00		Layton, V. J.	3,480 00	
DeSalaberry, C. M. ...	4,020 00		Lee, H. T.	3,660 00	
Dietz, H. I. H.	5,340 00		Lefebvre, J. O. A.	5,460 00	633 00
			Leger, R. W.	4,740 00	
			Ley, W. H.	4,440 00	
			Lizotte, J. A.	4,980 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Lochman, C. J.	4,620 00	606 18	Rainville, G. H.	3,540 00	
MacCracken, H. A. B. .	3,420 00		Reid, J. G.	4,080 00	
Maisonneuve, J. P. ...	3,660 00		Robert, J. A. G.	3,000 00	
Marquis, Y.	3,060 00		Robertson, W. J.	3,240 00	
Maunder, J. F. C.	3,420 00	835 03	Rochon, V. C. G.	3,060 00	
McBride, M. C.	3,060 00		Ste. Marie, R.	3,480 00	
McCann, G.	3,600 00		Seammell, E. R.	3,300 00	
McGivern, D. L.	3,660 00		Scobie, K. R. J.	4,800 00	
McNaughton, H. R. . .	5,640 00		Sevigny, T. G.	3,180 00	692 73
McSkimmings, J. A. . .	3,060 00		Sibley, E. W.	3,960 00	
Moffit, L. W.	4,740 00		Siddall, J. J.	3,660 00	
Morgan, R.	5,040 00		Smallwood, L. A.	5,040 00	
Morin, V.	3,240 00		Smith, G. K.	4,380 00	904 33
Munro, M. A.	4,380 00		Smith, J. W.	3,060 00	626 85
Murray, J. A.	5,340 00		Smith, R. A.	3,540 00	1,418 34
Neville, J. R.	3,180 00		Speer, W. D.	3,540 00	903 48
O'Brien, J. J.	3,060 00		Stewart, M. F.	3,060 00	
O'Connor, F. O.	3,060 00		Swan, A. M.	3,540 00	
O'Keefe, G. P.	4,500 00	922 45	Temple, E. R.	3,300 00	
Orr, H. V.	3,720 00		Thomas, E. K.	3,480 00	556 65
Packman, R. A.	3,600 00	620 25	Turnbull, D. R.	4,800 00	
Parent, J. L. A.	4,200 00		Vachon, L. R. J.	3,420 00	
Patterson, C. R.	3,840 00	1,394 11	Vinokur, J.	3,720 00	670 86
Patterson, R. M.	3,420 00		Walker, R. M.	4,080 00	
Perry, W. E.	4,020 00		Watters, D. M.	5,640 00	531 48
Porteous, L. A.	3,300 00	592 87	Weiss, P. F.	3,600 00	
Powers, P. R.	4,440 00		Young, E. B.	3,360 00	535 09
Powers, T. M.	3,780 00	1,502 89			

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses
Arbique, H.	\$ 523 52

1949-1950
PUBLIC ACCOUNTS

PART II
CC

DEPARTMENT OF CITIZENSHIP
AND IMMIGRATION

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF CITIZENSHIP AND IMMIGRATION

Pursuant to the powers conferred by section 7 of the Department of Citizenship and Immigration Act, c. 16, 1949 (Second Session) and under authority of P.C. 273, January 18, 1950, the following provisions based on the Estimates for 1949-50 and granted by Parliament to defray the expenses of the public service within the Department of Mines and Resources applied, effective January 18, 1950, to the Department of Citizenship and Immigration: Votes 225 to 236 inclusive, Stat.—Indian Annuities, Stat.—To provide for Mrs. Doris Ryckman, Supplementary Vote 689, Further Supplementary Votes 820 to 826 inclusive. Under the same authority, the amounts provided the Department of the Secretary of State in Vote 402, Vote 407 and such portion of the moneys appropriated by Parliament under Vote 401 respecting Departmental Administration as is approved by Treasury Board, applied to the Department of Citizenship and Immigration. P.C. 275, January 18, 1950, provided for the transfer from the Department of Resources and Development of (a) such portions of the moneys appropriated under Votes 172, 197, 206 and 223 as are deemed necessary to pay salaries of employees transferred to this Department and (b) such other sums in respect of Vote 172 as might be approved by Treasury Board.

Generally speaking, the creation of the new Department involved the transfer hereto of (a) appropriations previously shown under the Indian Affairs and Immigration Branches of the former Department of Mines and Resources and (b) those for the Citizenship Registration and Citizenship Branches of the Department of the Secretary of State.

In accordance with the usual practice, the details for the current fiscal year of the Revenues, Expenditures and Open Accounts in respect of services and appropriations transferred hereto are given in this Section.

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:

Expenditures—		
Ordinary		17,701,413 52
Revenues—		
Ordinary	123,055 24	
Special Receipts	26,596 77	
		149,652 01
Net Charge		\$ 17,551,761 51

Transactions as reflected in the Open Accounts of Canada

	March 31, 1949	1949-50 Transactions (Net)	March 31, 1950
ASSETS			
[8] Other Loans and Investments—			
(d) Miscellaneous	\$ 161,896 35	\$ 9,138 79	\$ 171,035 14
LIABILITIES			
[9] Floating Debt—			
(d) Outstanding Cheques and Warrants	29 78	33 17	62 95
[10] Deposit and Trust Accounts—			
(b) Indian Trust Funds	18,642,641 60	493,658 34	19,136,299 94
(c) Miscellaneous	332,915 86	25,185 97	358,101 83
[12] Deferred Credits	24,643 91	13,189 87	11,504 04
[13] Sundry Suspense Accounts	540,648 35	85,265 18	625,913 53
	\$ 19,540,879 50	\$ 291,002 79	\$ 20,131,882 29

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada in Part I of this Report. Details of Open Accounts will be found on page CC-22 of this section.

REVENUES

Comparative Summary		1949-50	1948-49
Ordinary Revenue—			
A	Return on Investments	8,263 66	10,450 48
B	Privileges, Licences and Permits	15,925 96	12,436 26
C	Proceeds from Sales	40,235 05	33,763 72
D	Services and Service Fees	4,842 63	1,626 24
E	Refunds of Expenditure	46,304 31	386,619 56
F	Miscellaneous	7,483 63	21,899 72
Total Ordinary		123,055 24	466,795 98
Special Receipts—			
G	War and Demobilization Receipts	26,596 77	157,573 27
Grand Total		\$ 149,652 01	\$ 624,369 25
<hr/>			
Ordinary Revenue—		Details	
A	Return on Investments:		
	Indian Affairs Branch—		
	Land and timber purchased for Indians		\$ 263 66
B	Privileges, Licences and Permits:		
	Citizenship—		
	Fees for Certificates of Citizenship	11,948 52	
	Immigration Branch—		
	Visa fees	2,272 62	
	Indian Affairs Branch—		
	Rentals	1,704 82	
			15 925 96
C	Proceeds from Sales:		
	Immigration Branch—		
	Excess of revenue over expenditure in connection with catering service, \$23,660.30 (see Vote 235); sundries, \$1.10	23,661 40	
	Indian Affairs Branch—		
	Livestock, \$8,172.11; property, \$5,260.78; produce, \$881.10; accommodation and meals, \$1,931.96; sundries, \$327.70	16,573 65	
			40,235 05
D	Services and Service Fees:		
	Citizenship—		
	Certified copies of Certificates of Citizenship, \$327.65; sundries, \$19.25	346 90	
	Immigration Branch	11 50	
	Indian Affairs Branch—		
	Water, \$1,549.82; tuition of white pupils, \$255; miscellaneous fees, \$2,543.41; sundries, \$136	4,484 23	
			4,842 63
E	Refunds of Previous Years' Expenditures:		
	Immigration Branch	19,230 17	
	Indian Affairs Branch—		
	Refunds on account of assistance given to Indians, \$8,215.09; return of empty containers, \$4,709.94; refund of previous years' advances, \$9,917.78; road subsidies, \$2,908.46; gasoline tax, \$863.75; sundries, \$459.12	27,074 14	
			46,304 31
F	Miscellaneous:		
	Citizenship	99 44	
	Immigration Branch—		
	Fines and forfeitures, \$2,965; sundries, \$28.79	2,993 79	
	Indian Affairs Branch—		
	Interest on special trust accounts, \$4,375; sundries, \$15.40	4,390 40	
			7,483 63
Total Ordinary			123,055 24
Special Receipts—			
G	War and Demobilization Receipts:		
	Immigration Branch		26,596 77
Grand Total			\$ 149,652 01

Certified correct.

LAVAL FORTIER,
Deputy Minister of Citizenship and Immigration.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
CC-5	Stat.	Minister of Citizenship and Immigration— Salary and Motor Car Allowance.....	2,451 61	2,451 61	
CC-5		Transfer from Vote 172, Departmental Adminis- tration (Department of Resources and De- velopment).....	46,436 85	46,367 76	
CC-5		Transfer from Vote 206, Branch Administration (Department of Resources and Development).....	2,341 66 51,230 12	2,341 66 51,161 03	
CITIZENSHIP					
CC-5	402	Citizenship Registration Branch.....	186,604 01	176,542 90	165,106 45
CC-6	407	Citizenship Branch.....	175,855 00 362,459 01	146,787 63 323,330 63	82,894 20 248,000 66
IMMIGRATION BRANCH					
CC-6	234	Administration of the Immigration Act.....	680,884 80	618,723 74	590,211 92
CC-6	825				
	235				
	689	Field and Inspectional Service, Canada.....	3,612,213 36	3,437,143 80	2,744,757 27
	826				
CC-7	236	Field and Inspectional Service, Abroad.....	1,307,416 00 5,600,514 16	901,583 40 4,957,450 94	1,155,953 90 4,490,923 09
INDIAN AFFAIRS BRANCH					
CC-8	225	Branch Administration.....	148,955 66	141,881 50	124,825 43
CC-8	820				
		Transfer from Vote 223, Engineering and Construction Services (Department of Re- sources and Development).....	30,828 32	30,828 32	
CC-8	226	Indian Agencies.....	2,642,109 00	2,149,509 89	1,811,656 66
	821				
		Reserves and Trusts—			
CC-11	227	Administration.....	261,615 00	103,891 46	162,972 17
CC-11	Stat.	Indian Annuities.....	311,924 00	311,924 00	318,483 00
		Welfare—			
CC-12	228				
	822	Welfare of Indians.....	3,203,528 00	3,125,234 34	2,317,414 82
	571				
CC-13	229	Grants to Agricultural Exhibitions and Indian Fairs.....	7,200 00	4,730 58	5,369 24
		Education—			
CC-13	230	Indian Education, and to authorize commit- ments against future years in the amount of \$200,000.....	4,742,900 00	3,653,975 71	3,150,987 92
	823				
CC-20	231	Grants to Residential Schools.....	2,620,017 00	2,558,981 63	2,232,258 70
	824				
CC-20	232	Grant to provide additional services to Indians of British Columbia.....	100,000 00	83,304 22	97,620 18
CC-21	233	Fur Conservation—Formerly included under Special Estimates.....	351,795 00 14,420,871 98	202,125 32 12,366,386 97	197,769 04 10,419,357 16
PENSIONS AND OTHER BENEFITS					
CC-21	Stat.	Mrs. Doris Ryckman and child.....	448 05	448 05	510 00
GENERAL					
CC-21	Stat.	Gratuities to families of deceased employees. . .	2,636 00	2,636 00	4,980 00
		Expenditures: from Appropriations not required for 1949-50.....			1,229,411 96
		Total Ordinary.....	20,438,159 32	17,701,413 52	16,393,182 86
DEMobilIZATION AND RECONVERSION					
		Expenditures: from Appropriations not required for 1949-50.....			43,014 69
		Grand Total.....	\$20,438,159 32	\$17,701,413 52	\$16,436,197 55

Salary of Minister, Salaries Act, c. 36, 1949	\$	2,043 01
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931	\$	408 60

Payments were made to the Hon. W. E. Harris for the period January 18 to March 31.

Transfer from Vote 172, Departmental Administration (Department of Resources and Development)

	Allotments	Expenditures
Salaries	41,005 43	41,005 43
Allotted from Vote 89, Salaries, etc.	3,821 42	3,821 42
Freight, Express and Cartage	300 00	298 30
Telephones, Telegrams and Postage	175 00	150 46
Printing, Stationery and Office Equipment	800 00	783 04
Travelling Expenses	325 00	303 50
Supplies and Materials	10 00	5 61
	<u>\$ 46,436 85</u>	<u>\$ 46,367 76</u>

The above amounts were transferred from the Department of Resources and Development under authority of P.C. 275, January 18, 1950 and T.B.390546, June 6, 1950.

As at March 31, 1950, there were 50 salaried employees being paid from this vote, of whom 23 were permanent and 27 temporary.

Transfer from Vote 206, Branch Administration (Department of Resources and Development)	\$	2,341 66
Expenditures	\$	2,341 66

The above transfer was authorized by P.C. 275, January 18, 1950, to provide for payment of salaries of employees transferred to this Department from the Department of Resources and Development.

CITIZENSHIP

Vote 402 Citizenship Registration Branch

	Estimates	Allotments	Expenditures
Salaries	145,770 00	145,770 00	145,770 00
Allotted from Vote 89, Salaries, etc.	4,834 01	4,834 01	4,834 01
Printing, Stationery and Office Equipment	24,000 00	24,000 00	17,458 69
Microfilming of Files	5,000 00	5,000 00	3,644 97
Commission on Revocation of Certificates.....	3,000 00	3,000 00	1,291 60
Sundries, including Telegrams, Telephones, Travelling Expenses and fees on returns of Court Clerks.....	4,000 00	4,000 00	3,543 63
	<u>\$ 186,604 01</u>	<u>\$ 186,604 01</u>	<u>\$ 176,542 90</u>

The above vote was transferred from the Department of the Secretary of State under authority of P.C. 273, January 18, 1950.

As at March 31, 1950, there were 82 salaried employees being paid from this vote, of whom 27 were permanent and 55 temporary.

Revenues arising from services provided through the above expenditures amounted to \$12,394.86 and included \$12,276.17 for certificates of citizenship.

Vote 407 Citizenship Branch

	Estimates	Allotments	Expenditures
Salaries	58,320 00	58,320 00	57,731 16
Printing, Stationery and Office Equipment	88,535 00	88,535 00	74,346 87
Travelling Expenses	7,000 00	9,000 00	6,678 68
Sundries, including Telegrams, Telephones, and an amount to provide facilities as required by section 37 of the Canadian Citizenship Act	22,000 00	20,000 00	8,030 92
	<u>\$ 175,855 00</u>	<u>\$ 175,855 00</u>	<u>\$ 146,787 63</u>

The above vote was transferred from the Department of the Secretary of State under authority of P.C. 273, January 18, 1950.

As at March 31, 1950, there were 24 salaried employees being paid from this vote, of whom 9 were permanent and 15 temporary.

IMMIGRATION BRANCH

Votes 234 and 825 Administration of the Immigration Act

	Estimates	Allotments	Expenditures
Salaries	492,125 00	492,125 00	492,125 00
Allotted from Vote 89, Salaries, etc.	13,109 80	13,109 80	13,109 80
Telephones, Telegrams and Postage	18,000 00	11,000 00	7,247 50
A Printing, Stationery and Office Equipment	45,000 00	66,000 00	58,525 05
B Publications and Advertising	85,650 00	74,650 00	32,353 44
Travelling Expenses	12,000 00	12,000 00	8,928 95
C Sundries	15,000 00	12,000 00	6,431 00
	<u>\$ 680,884 80</u>	<u>\$ 680,884 80</u>	<u>\$ 618,723 74</u>

As at March 31, 1950, there were 195 salaried employees being paid from this vote, of whom 62 were permanent and 133 temporary.

A Payments were made to the Department of Public Printing and Stationery and included \$16,446.61 for office equipment.

B Includes the following payments to the Department of Public Printing and Stationery covering the cost of printing Publications: *This is Canada*, \$18,525, *Canadians as Consumers*, \$6,830.52 and *Canada Descriptive Atlas*, \$6,874.32.

C Includes legal fees of \$1,544.40 paid to John T. MacQuarrie, Halifax.

Votes 235, 689 and 826 Field and Inspectional Service, Canada

	Estimates	Allotments	Expenditures
Salaries and Wages	2,462,152 00	2,612,152 00	2,612,152 00
Allotted from Vote 89, Salaries, etc.	88,361 36	88,361 36	88,361 36
Living Allowances	27,200 00	7,200 00	6,548 55
Telephones, Telegrams and Postage	40,000 00	40,000 00	38,003 17
A Printing, Stationery and Office Equipment	85,000 00	135,000 00	105,577 92
Travelling Expenses (Officers)	198,500 00	218,500 00	216,253 03
Travelling Expenses (Deports)	41,000 00	26,000 00	16,463 35
B Overtime	242,000 00	182,000 00	151,236 23
C Uniforms	50,000 00	57,000 00	53,683 85
D Provision re ordinary detentions	5,000 00	5,000 00	
E Provision re detention, hospitalization and medical attention of Displaced Persons	115,000 00	65,000 00	43,733 52
Equipment for new buildings and replacement of obsolete equipment	137,000 00	20,000 00	16,153 36
F Sundries	41,000 00	51,000 00	34,089 92
Acquisition or Construction of Buildings, Works and Structures	15,000 00		
Whitchose, Y.T.		15,000 00	
G Gander, Nfld.		25,000 00	24,978 56
H Removal of Eastern and Central Districts Headquarters to Montreal and Toronto	65,000 00	65,000 00	29,908 98
	<u>\$3,612,213 36</u>	<u>\$3,612,213 36</u>	<u>\$3,437,143 80</u>

As at March 31, 1950 there were 1,134 salaried employees being paid from this vote, of whom 435 were permanent and 699 temporary.

- A Payments were made to the Department of Public Printing and Stationery and included \$60,586.24 for office equipment.
- B Those entitled to overtime are Immigration Inspectors or other employees required to perform the usual duties assigned Immigration Inspectors, who are in receipt of an annual salary of not more than \$3,180.
- C Expenditure for uniforms is in accordance with section 75 of the Immigration Act, c. 93, R.S., which directs that uniforms shall be supplied to officers and one-third of the cost shall be paid by them. The expenditure shown under this allotment is two-thirds of the cost of the uniforms.
- D To this allotment is charged the cost of catering and canteen provisions supplied at the following ports (receipts from sale of meals and the per diem rate charged for the care of detained immigrants, etc., credited to this allotment are shown in parentheses): Halifax, \$53,302.96 (\$67,926.75); Montreal, \$9,793.29 (\$12,417.77); Quebec, \$3,977 (\$4,702.05); Vancouver, \$6,453.34 (\$12,114.86); Victoria, \$389.30 (\$545.20); Winnipeg, \$130.44. Gross expenditures totalled \$74,046.33 while receipts amounted to \$97,706.63. The resulting credit balance of \$23,660.30 was transferred to Ordinary Revenue, Proceeds from Sales, at the close of the fiscal year.
- The salaries of cooks, waitresses, etc., are charged to the Salaries and Wages Allotment.
- E Expenditure was incurred in connection with displaced persons who arrived in Canada under authorized labour movements and on unauthorized refugee ships, and who required medical attention or hospitalization prior to being granted permission to land in Canada.
- F Includes legal fees, \$3,154.68, of which \$1,424.30 was paid to Gustave Adam, Montreal.
- G This allotment was provided to reimburse the Department of Transport for the Immigration Branch share of the cost of renovation of buildings at Gander, Newfoundland, in order to provide living quarters for Immigration officials and their families.
- H Includes an advance of \$665 for removal expenses made during the current fiscal year to J. Meade who subsequently left the service. Of this amount, \$528.31 has been accounted for and the balance of \$136.69 is being recovered by monthly instalments.

Vote 236 Field and Inspection Service, Abroad

	Estimates	Allotments	Expenditures
Salaries and Wages	263,866 00	263,866 00	223,468 75
Living Allowances	85,000 00	85,000 00	58,081 95
Telephones, Telegrams and Postage	36,000 00	36,000 00	21,512 32
Printing, Stationery and Office Equipment	60,000 00	85,000 00	51,408 95
Travelling Expenses	175,000 00	175,000 00	138,111 33
A Rents, Taxes, Rates, Fuel, etc.	100,000 00	100,000 00	52,210 95
B Processing and presentation of Displaced Persons outside the Mandate of the International Refugee Organization	150,000 00	150,000 00	22,564 08
Compensation to Immigration Officers for loss of furniture and effects because of the war	10,000 00	10,000 00	
Repatriation of Wives and Dependents of Members of the Canadian Armed Forces	5,000 00	5,000 00	497 55
Provision to liquidate accounts for expenditures incurred by Protecting Power and United Kingdom Government on behalf of Distressed Canadians as the result of the war	50,000 00	25,000 00	1,575 90
C Sundries	30,000 00	40,000 00	29,976 62
To provide funds to give effect to an arrangement between the Canadian Government and Cunard White Star, Limited, under which the Company is to supply facilities for the transportation of 15,400 immigrants to Canada before December 31, 1949, on the S.S. <i>Aquitania</i>	342,550 00	332,550 00	302,175 00
	<u>\$1,307,416 00</u>	<u>\$1,307,416 00</u>	<u>\$ 901,583 40</u>

A distribution of expenditures follows: Athens, \$2,542.02; Belfast, \$9,563.81; Berne, \$9,910.30; Brussels, \$24,374.70; Dublin, \$4,622.17; Glasgow, \$19,814.59; The Hague, \$29,631.23; Hong Kong, \$27,928.63; Karlsruhe, \$78,696.18; Liverpool, \$27,464.22; London, \$199,009.50. (includes payment of \$302,175 to the Cunard White Star Line for the retention of the S.S. *Aquitania*); Paris, \$90,273.13; Rome, \$22,120.22; Salzburg, \$23,123.91; Stockholm, \$8,057.81; Head Office and general administration, \$24,450.98 (includes payment of \$22,564.08 to the Canadian Christian Council for the Resettlement of Refugees).

As at March 31, 1950 there were 110 salaried employees being paid from this vote, of whom 20 were permanent and 90 temporary.

- A Expenditures at London totalling \$11,189.88 were as follows: rent, \$6,924.11, water rates, \$253.40, electricity, \$3,420.90, miscellaneous services, \$591.47.
Expenditures at the other offices were as follows: Belfast, \$1,382.39; Berne, \$189.18; Brussels, \$1,212.73; Dublin, \$757.20; Glasgow, \$2,219.10; The Hague, \$5,543.74; Hong Kong, \$1,788.81; Karlsruhe, \$569.24; Liverpool, \$4,783.65; Paris, \$15,849.92; Rome, \$5,015.57; Salzburg, \$1,709.54.
The expenditure at Paris included \$12,220 paid, under authority of P.C. 3310, June 16, 1949, to G. Moreau covering the assignment of lease for office accommodation at 38 ave. de l'Opera.
- B Expenditures consist of grants made in accordance with the provisions of P.C. 51/2540, May 18, 1949, to the Canadian Christian Council for Resettlement of Refugees.
- C The agreement with Cunard White Star Limited was authorized by P.C. 452, February 1, 1949.

INDIAN AFFAIRS BRANCH

Votes 225 and 820 Branch Administration

	Estimates	Allotments	Expenditures
Salaries	106,690 00	106,690 00	106,690 00
Allotted from Vote 89, Salaries, etc.	8,665 66	8,665 66	8,665 66
Allowances		170 00	170 00
Telephones, Telegrams and Postage	4,000 00	4,600 00	4,477 17
Printing, Stationery and Office Equipment	15,000 00	14,230 00	13,402 34
Travelling Expenses	3,500 00	3,500 00	829 21
A Professional and Special Services	10,000 00	10,000 00	7,149 58
Sundries	1,100 00	1,100 00	497 54
	<u>\$ 148,955 66</u>	<u>\$ 148,955 66</u>	<u>\$ 141,881 50</u>

As at March 31, 1950, there were 47 salaried employees being paid from this vote, of whom 21 were permanent and 26 temporary.

- A This allotment includes provision for the cost of legal fees of counsel engaged to defend Indians accused of capital offences.

Transfer from Vote 223, Engineering and Construction Services (Department of Resources and Development)	30,828 32
Expenditures	<u>30,828 32</u>

The above transfer was authorized by P.C. 275, January 18, 1950, to provide for the payment of salaries of employees transferred to this Department from the Department of Resources and Development.

As at March 31, 1950, there were 9 salaried employees being paid from this vote, of whom 1 was permanent and 8 were temporary.

Votes 226 and 821 Indian Agencies

	Estimates	Allotments	Expenditures
Salaries and Wages	859,235 00	859,235 00	833,360 74
A Allowances	22,807 00	38,807 00	37,912 96
B Supplies and Materials	90,777 00	90,777 00	68,349 21
Freight, Express and Cartage	11,695 00	11,695 00	9,692 90
Telephones, Telegrams and Postage	34,365 00	34,365 00	34,360 47
Printing, Stationery and Office Equipment	35,535 00	35,535 00	32,184 58
Travelling Expenses	141,180 00	161,180 00	155,501 81
Professional and Special Services	3,050 00	3,050 00	3,030 72
Meter Rates	16,085 00	16,085 00	11,439 06
Rents	9,700 00	9,700 00	4,991 78

DEPARTMENT OF CITIZENSHIP AND IMMIGRATION

CC-9

	Estimates	Allotments	Expenditures
C Repairs and Upkeep of Equipment.....	132,290 00	132,290 00	121,697 40
D Repairs and Upkeep of Buildings, Works and Structures	231,900 00	299,900 00	234,986 71
Acquisition or Construction of Buildings, Works and Structures, including Acquisition of Land	822,210 00		

Nova Scotia

Eskskoni—Residence for Assistant Indian Superintendent ..	10,000 00	9,277 50
Contract: M. R. Chapell, \$9,106; payment in full.		
Shubenacadie—Construction of roads	8,000 00	3,999 65
Projects under \$5,000	2,000 00	1,994 40

Prince Edward Island

Lennox Island—Construction of agency buildings	11,000 00	10,111 23
Projects under \$5,000	3,000 00	1,674 96

New Brunswick

Tobique—Installation of water supply system for Tobique Indian Reserve	23,000 00	22,416 99
Contract: Armstrong Bros., unit price basis; payments, including final payment, \$12,196.15.		

Quebec

Bersimis—construction of residence and office building	20,000 00	13,564 22
Contract: Geo. Deschenes, \$18,745; payments, \$13,500.		
Caughnawaga—Construction of office building	11,220 00	11,191 70
Contract: Chas. Dufresne, \$11,045; payments, \$10,545.		
Lorette—Addition to water supply system	28,000 00	24,515 56
Contract: J. Dugal, unit price basis; payments, \$9,062.73.		
Pierreville—Asphalt for road through Odanak Indian Village..	10,000 00	
Restigouche—reconstruction of River Road	30,000 00	29,855 59
Contract: Quemont Construction, Inc., unit price basis; payments, including final payment, \$29,414.69.		
Cribwork to prevent erosion of River Road	10,000 00	
Seven Islands—residence and office building	25,000 00	10,346 39
Contract: North Shore Construction Co., \$16,730; payments, \$10,223.57.		
Projects under \$5,000	20,480 00	9,261 30

Ontario

Caradoc—		
Bridge on Chippewa Reserve	30,000 00	7,322 30
Contract: R. A. Blyth, \$29,775; payments, \$23,178. Total expenditures were \$33,738.06, of which \$26,415.76 was received from the Government of the Province of Ontario as a subsidy.		
Material for roadwork	5,000 00	2,420 69
James Bay—		
Residence for Superintendent	15,000 00	13,135 06
Contract (through the Department of Public Works): Sterling Construction Co., cost plus 2½ per cent, estimated cost \$10,790; payments, \$13,135.06.		
Completion of combined garage and warehouse	20,000 00	10,184 65
Contract (through the Department of Public Works): Sterling Construction Co., \$24,472.10; payments, including final payment, \$10,184.65.		
Manitoulin Island—Water supply system for agency buildings and Indian hospital	5,000 00	4,511 14
Contract: Oliver Bond, \$5,121.41; payment in full, of which \$663.78 was charged to Department of National Health and Welfare, Vote 274.		
Six Nations—Construction of R.C.M.P. Quarters	35,000 00	27,792 94
Contract: Brown and Herlihy, \$27,150.65; payment in full.		
Projects under \$5,000	17,750 00	11,044 58

	Estimates	Allotments	Expenditures
<i>Manitoba</i>			
Fisher River—Combined bull and horse barn		5,000 00	4,587 00
Nelson River—House for Assistant Agent		3,000 00	
Portage la Prairie—			
Residence for Assistant Agent, Swan Lake Reserve		13,000 00	11,931 95
Contract: North American Buildings, Ltd., \$12,837.45; payments, \$11,837.45.			
Construction of road through Rolling River Reserve		6,050 00	6,040 04
Bridge over Fairford River		4,000 00	
The Pas—To complete residence for Assistant at Nelson House		2,500 00	2,162 26
Projects under \$5,000		41,880 00	32,929 61
<i>Saskatchewan</i>			
Battleford—Construction of telephone line		8,000 00	3,342 97
Carlton—Residence for Assistant Agent at Lac la Ronge ...		12,000 00	10,604 74
Contract: Harvey Lunam for erection of prefabricated house, \$6,238; payment in full.			
Duck Lake—To provide for water, sewer and power line ...		10,000 00	
Qu'Appelle—			
Combined office and warehouse		10,000 00	
New road to day school		10,000 00	9,419 36
Projects under \$5,000		26,025 00	20,747 72
Includes final payment of \$550 to W. I. Dier on contract to complete house for Assistant Indian Agent, Big River Reserve, Duck Lake; total payments, \$9,535.66.			
<i>Alberta</i>			
Blackfoot—House for ditch-rider		5,000 00	
Fort St. John, B.C.—Combined office and warehouse		2,000 00	1,001 93
Lesser Slave Lake—House for Assistant Indian Agent at Wabasca		6,000 00	3,524 23
Contract: Bond Construction Co., Ltd., cost plus 10 per cent, \$13,024.23; payments, including final payment, \$3,524.23.			
Saddle Lake—(Keehewins) Residence, warehouse and barn ..		15,400 00	10,174 00
Contract: Romeo Genereaux, \$11,860; payments, \$10,174.			
Stony-Sarcee—			
Alteration to office		8,000 00	
Bridge to New Eden Valley Indian Reserve		2,000 00	
Projects under \$5,000		35,655 00	14,686 30
<i>British Columbia</i>			
Babine—			
Water supply system for Kispiox Reserve		200 00	
Water supply system Kitwanga Indian Reserve No. 1		3,600 00	
To complete agency office, Hazelton		4,300 00	4,243 22
Contract: G. H. Adomeit, cost plus 10 per cent, \$11,170.01; payments, including final payment, \$3,795.43.			
Construction of prefabricated residence, Hazelton, for Indian Superintendent		11,000 00	9,520 69
Contract: Bovill and Hann, \$6,325; payments, \$5,123 25.			
Bella Coola—Water system for Kitamaat No. 1 Reserve		9,200 00	
Kwakwaka'wath—			
Construction of agency office		8,000 00	
Completion of water system, Nimpkish Reserve No. 1		5,000 00	4,750 00
Lytton—Domestic water supply system, Lillooet Reserve ...		5,600 00	5,472 26
Skeena—Dock for Metlakatla Reserve		11,500 00	3,462 34
Contract (through the Department of Public Works): Skeena River Pile Driving Co., unit price basis; estimated cost, \$10,126.62; payments, \$3,334.78.			
Williams Lake—			
Office building		6,000 00	
Domestic water supply, Alkali Lake		5,500 00	5,097 98
Projects under \$5,000		33,350 00	14,150 37

Northwest Territories

	Estimates	Allotments	Expenditures
Yellowknife—Materials for houses for Superintendent and Clerk		10,000 00	5,500 00
Unforeseen—To construct small buildings such as garages, warehouses and ration houses		10,000 00	
Total Acquisition or Construction of Buildings, Works and Structures, including Acquisition of Land	822,210 00	688,210 00	407,969 82
E Acquisition of Equipment	223,480 00	253,480 00	189,774 88
Sundries	7,800 00	7,800 00	4,256 85
	<u>\$2,642,109 00</u>	<u>\$2,642,109 00</u>	<u>\$2,149,509 89</u>

This vote was provided for the cost of (a) administration of Regional Offices and Indian Agencies throughout Canada, including the salaries of staff and their travelling expenses; (b) supplies and materials; (c) replacement of agency equipment; (d) acquisition and construction of administrative buildings, works and structures; (e) maintenance of buildings, equipment, roads, etc.; (f) communication services; (g) professional and special services; (h) rental of properties; and (i) power and water rates for Indian Agencies and reserves.

As at March 31, 1950, there were 388 salaried employees being paid from this vote, of whom 135 were permanent and 253 temporary.

A Payment is made from this allotment of (a) cash allowances in lieu of accommodation and (b) northern allowances in accordance with the general regulations respecting such compensation.

B The expenditures from this allotment included the following: forage, \$9,213.03; fuel, \$51,247.53; provisions, \$5,225.74.

C The cost of repairs and upkeep of equipment included the following: boats, \$21,564.06; light, heat, power and water, \$10,343.21; motor cars and trucks, \$87,379.40.

D The expenditures comprised repair of: buildings, \$76,482.35; roads, \$120,714.84; fences, etc., \$37,789.52.

E The expenditures included the purchase of the following equipment: boats, \$8,259.83; camping, \$1,140.26; farm and stock, \$1,783.38; light, heat, power and water, \$3,578.43; motor cars and trucks, \$91,183.87.

Vote 227 Reserves and Trusts—Administration

	Estimates	Allotments	Expenditures
Salaries and Wages	66,135 00	69,135 00	68,397 95
Allowances		155 00	155 00
Travelling Expenses	4,000 00	4,000 00	1,607 48
Professional and Special Services	500 00	500 00	155 49
Acquisition of Land, Housing and Equipment	116,000 00	113,000 00	2,692 43
Printing, Stationery and Office Equipment	3,000 00	3,000 00	136 09
Rents	700 00	545 00	
Sundries	1,280 00	1,280 00	1,279 57
Surveys	70,000 00	70,000 00	29,467 45
	<u>\$ 261,615 00</u>	<u>\$ 261,615 00</u>	<u>\$ 103,891 46</u>

As at March 31, 1950, there were 22 salaried employees being paid from this vote, of whom 12 were permanent and 10 temporary.

Reserves and Trusts—Indian Annuities, Indian Act, c. 98, R.S., as amended \$ 311,924 00

Per capita annuities were paid as follows: 169 chiefs at \$25; 382 headmen at \$15; 53,537 Indians at \$5; 176 Indians at \$4. Upon being enfranchised, 115 Indians received \$100 each in accordance with section 114 of the Act, and 98 Indian women received \$50 each as commutation of annuity under section 14. Payments of annuity arrears amounted to \$5,480.

To assist in the payment of Robinson Treaty annuities, a grant of \$11,700 was made to the Indian Trust funds. The Province of Ontario repaid the sum of \$23,580, representing Treaty 9 annuities paid on behalf of that Province and the amount was credited hereto.

Votes 228, 822 and 571 Welfare—Welfare of Indians

	Estimates	Allotments	Expenditures
Salaries and Wages	48,323 00	42,210 10	42,153 90
Allowances		112 90	112 90
Freight, Express and Cartage	47,100 00	33,100 00	32,986 23
A Supplies and Materials	1,123,450 00	1,334,738 69	1,325,342 00
Travelling Expenses	17,525 00	9,308 51	8,865 52
B Repairs and Upkeep of Buildings, Works and Structures	271,895 00	191,895 00	184,527 36
C Repairs and Upkeep of Equipment	38,200 00	14,877 80	13,528 79
D Acquisition or Construction of Buildings, Works and Structures, including acquisition of land	952,200 00		
Nova Scotia		160,000 00	154,575 81
Prince Edward Island		8,000 00	7,552 40
New Brunswick		44,000 00	40,667 29
Quebec		76,750 00	68,885 68
Ontario		108,850 00	100,943 04
Manitoba		58,200 00	53,956 71
Saskatchewan		122,500 00	109,008 57
Alberta		59,500 00	50,783 08
British Columbia		265,400 00	261,639 67
Northwest Territories		1,000 00	500 00
Yukon		600 00	567 93
Total Acquisition or Construction of Buildings, Works and Structures	952,200 00	904,800 00	849,080 18
E Acquisition of Equipment	108,860 00	102,656 00	102,040 44
Professional and Special Services	4,000 00	500 00	295 00
Rents	3,000 00	1,800 00	1,797 00
F Special Assistance to Aged	404,640 00	386,744 00	386,744 00
Sundries	101,335 00	122,785 00	122,331 04
Re-establishment of Patients discharged from Sanatoria ..	75,000 00	50,000 00	47,429 98
Special Assistance to Indian Fishermen on Great Slave Lake, N.W.T.	5,000 00	5,000 00	5,000 00
Special Assistance to Indian Apprentice Prospectors in Saskatchewan	3,000 00	3,000 00	3,000 00
	<u>\$3,203,528 00</u>	<u>\$3,203,528 00</u>	<u>\$3,125,234 34</u>

This vote was provided for the cost of (a) administration, including salaries and travelling expenses; (b) the purchase of food, clothing and fuel for sick, blind and indigent Indians; (c) machinery, live stock and equipment for able-bodied Indians to assist them to earn a living from their land; (d) housing; (e) care of orphaned and helpless; (f) general aid to Indians to encourage them to become self-supporting and eventually attain full citizenship.

As at March 31, 1950, there were 20 salaried employees being paid from this vote, of whom 7 were permanent and 13 temporary.

A Expenditures were for clothing, general, \$107,128.92; clothing issued to chiefs and headmen in accordance with treaties, \$6,520.30; forage, \$15,507.88; fuel, \$61,653.65; hunting and fishing supplies, \$94,377.57; provisions, \$1,006,243.41; seed and fertilizer, \$28,855.88; sundries, \$5,054.39.

B Repairs to Indian buildings amounted to \$179,340.49; the remaining expenditure was for repairs to non-structural and miscellaneous works.

A contract amounting to \$16,500 was awarded Tidewater Construction Co., New Glasgow, N.S., for the moving of 13 houses from Pictou Harbour to Pictou Landing. Payment in full was made in the current year.

C Equipment maintenance costs were as follows: boats, \$5,534.77; farm, \$1,748.12; trucks, \$3,591.35; sundry, \$2,654.55.

D This allotment provided for the construction of new homes for Indians. Expenditures of \$10,000 or over were made at: Eskasoni, N.S., \$76,130.35; Shubenacadie, N.S., \$78,445.46; Miramichi, N.B., \$26,717.72; Restigouche, Que., \$11,014.46; Seven Islands, Que., \$21,166.42; Chapeau, Ont., \$23,136.77; James Bay, Ont., \$48,398.61; Port Arthur, Ont., \$12,948.55; Norway House, Man., \$15,853.85; The Pas, Man., \$10,823.06; Battleford, Sask., \$14,909; Crooked Lakes, Sask., \$11,507.39; Duck Lake, Sask., \$42,757.17; Qu'Appelle, Sask., \$18,951.77; Stony, Alta., \$23,663.74; Babine, B.C., \$21,105.06; Cowichan, B.C., \$43,260.50; Kamloops, B.C., \$21,318.08; Kwawkwalth, B.C., \$25,319.49; New Westminster, B.C., \$20,665.35; Okanagan, B.C., \$12,503.40; Skeena River, B.C., \$23,847.27; Stuart Lake, B.C., \$19,599.26; Vancouver, \$26,855.92; West Coast, B.C., \$11,892.47.

- E. Comprised the purchase of equipment as follows: camping, \$19,274.91; farm, \$10,230.06; boats, \$2,773.05; light, heat, power and water, \$9,445.17; live stock, \$34,107.86; transport, \$11,688.80; sundry, \$14,520.59.
- F. In addition to other forms of assistance already furnished by the Branch, the allotment provided for a monthly cash allowance of \$8 to Indians who have reached the age of seventy years. Approximately 4.025 are now in receipt of this benefit.

Vote 229 Welfare—Grants to Agricultural Exhibitions and Indian Fairs

	Estimates	Expenditures
<i>Ontario—</i>		
Ohsweken Agricultural Society, Brantford	225 00	225 00
Moravian Agricultural Society	100 00	100 00
Garden River Agricultural Society, Sault Ste. Marie	100 00	
Caradoc United Indian Fair, Muncey	150 00	150 00
Manitoulin Island Unceded Agricultural Society	150 00	150 00
Canadian Lakehead Exhibition	250 00	
Mohawk Agricultural Society, Deseronto	100 00	100 00
Rama Indian Fair, Longford Mills	50 00	50 00
<i>Manitoba—</i>		
Manitoba Provincial Exhibition	250 00	250 00
Rosburn Agricultural Society	25 00	
Swan Lake Exhibition	25 00	
Northern Manitoba Trappers' Festival, The Pas	50 00	50 00
<i>Saskatchewan—</i>		
Prince Albert Agricultural Society	500 00	500 00
Regina Agricultural and Industrial Exhibition Association, Limited	500 00	500 00
<i>Alberta—</i>		
Calgary Exhibition	500 00	500 00
Edmonton Exhibition	500 00	500 00
<i>British Columbia—</i>		
North and South Saanich Agricultural Society, Cowichan	50 00	50 00
Windermere and District Fall Fair, Kootenay	175 00	175 00
Chilliwack Agricultural Association, Chilliwack	150 00	
Armstrong Fall Fair, Okanagan	250 00	
Bulkley Valley Agricultural and Industrial Association	100 00	
Vancouver Exhibition	500 00	
Cowichan Agricultural Society	150 00	150 00
Fort Fraser Fall Fair	50 00	50 00
<i>General—</i>		
The Canadian Handicrafts Guild	50 00	50 00
Garden Prizes, Standing Crop Competitions	1,500 00	1,045 58
Home Improvement Competition	500 00	135 00
Ploughing Matches—Expenses of Indian Competitors	250 00	
	\$ 7,200 00	\$ 4,730 58

This vote was provided for expenditures to promote the interest of Indians in agricultural and handicraft pursuits.

Votes 230 and 823 Education—Indian Education and to authorize commitments against future years in the amount of \$200,000

	Estimates	Allotments	Expenditures
Salaries and Wages	856,098 00	963,098 00	962,975 79
Allowances		11,000 00	10,583 74
Supplies and Materials	135,000 00	225,000 00	168,554 60
Printing, Stationery and Office Equipment	125,000 00	160,000 00	139,085 93
Travelling Expenses	25,000 00	42,500 00	41,912 30
Freight, Express and Cartage	4,000 00	6,600 00	6,447 79
Telephones, Telegrams and Postage	150 00	550 00	549 17
Professional and Special Services, including amount required to assist certain Indian day and residential schools to pay salaries of qualified vocational teachers	56,000 00	32,000 00	31,002 39
Meter Rates	2,500 00	6,500 00	6,210 77
Rents	14,000 00	15,000 00	13,795 25

	Estimates	Allotments	Expenditures
B Assistance to Ex-pupils, including Aid for Education in Secondary Schools	100,000 00	181,000 00	180,960 53
Repairs and Upkeep of Equipment	11,000 00	18,000 00	17,636 97
C Repairs and Upkeep of Buildings, Works and Structures	354,250 00	404,250 00	366,504 59
Miscellaneous	5,200 00	8,550 00	8,546 33
D Acquisition of Equipment	225,200 00	310,200 00	274,187 94
Acquisition or Construction of Buildings, Works and Structures	2,829,502 00		

Nova Scotia

Shubenacadie—Manual training shop, Shubenacadie residential school	5,000 00	2,747 26
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Prince Edward Island

Lennox Island—To complete day school	1,025 00	948 91
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Quebec

Abitibi—(Mistassini) To complete school	8,000 00	7,865 04
(Manowan) To complete school	10,725 00	8,700 95
(Obedjiwan) To complete school	5,000 00	4,977 57
(Waswanipi) To complete school	1,500 00	928 71
Caughnawaga—To complete school and boiler house	100,000 00	84,102 80
Contract: A. F. Byers Construction Co., Ltd., \$300,741.26; payments, including final payment, \$78,538.44, M. Payette, Architect, received \$3,313.03; total payments \$7,577.57.		
James Bay—(Fort George) Purchase C.E. residential school	42,848 98	
Lorette—Two-room school and residence	55,000 00	42,102 60
Contract: J. E. Tremblay, \$42,102.60; payment in full.		
Pointe Bleue—One-room school and residence	26,000 00	24,250 51
Seven Islands—Construction of residential school	11,125 00	6,102 62
Contract not yet awarded; payments of \$6,093.75 to W. E. Noffke for architectural services.		

Ontario

Caradoc—(Back Settlement) To complete school and residence	700 00	53 01
Caradoc—(Oneida No. 2) One-room school and residence .	18,300 00	15,869 21
Chapleau—(Mountbatten) To complete school and residence	12,000 00	11,599 47
Fort Frances—(Northwest Bay) Day school	24,000 00	
James Bay—(Moose Fort) Purchase of C.E. residential school	85,426 25	
Kenora—(Whitefish Bay) Two-room school and residence .	40,030 00	33,432 58
Contract: S. Flostrand, \$37,934.20; payments, \$33,202.08.		
Manitoulin Island—(Lakeview) To complete two-room school and residence	8,300 00	7,227 74
Contract: W. J. Ferguson, cost plus 10 per cent to \$30,000 only, \$36,345.71; payments, including final payment, \$6,655.29.		
Manitoulin Island—(Murray Hill) To complete one-room school and residence	2,500 00	2,219 41
Moravian—One-room school and residence	18,300 00	16,975 29
Parry Sound—(Ryerson) One-room school and residence ..	14,000 00	13,326 89
Port Arthur—(Aroland) Day school	4,500 00	
Rice and Mud Lakes—(Alnwick) To complete one-room school and residence	500 00	491 80
Sarnia—(St. Clair) To complete day school	1,900 00	1,723 77
Contract: Tracey Torrance, moving and remodelling building, \$8,000; payments, including final payment, \$1,200.		
Sarnia—(Kettle Point) One-room school and residence ..	2,000 00	474 75
Sault Ste. Marie—(Sagamook) One-room school and residence	14,000 00	13,252 46
Sioux Lookout—		
(Bear Skin) To complete day school	3,000 00	1,039 65
(Deer Lake) Day school	1,000 00	695 77

Ontario—Concluded		Estimates	Allotments	Expenditures
Sioux Lookout—Concluded				
(Residential School) Residence for members of staff			2,500 00	
(Lansdowne House) Day school			5,000 00	3,631 02
(Trout Lake) One-room school and residence			10,000 00	
Tyendinaga—One-room school and residence			2,300 00	
Walpole Island—One-room school and residence			12,600 00	11,179 47
Contract: Bresett Lumber Co., \$10,500; payment in full.				
Manitoba				
Brandon—To complete Principal's residence			12,000 00	10,308 49
Contract: E. C. Higgins, cost plus fixed fee of \$1,200, \$24,178.21; payments, including final payment (amends previous reporting of final payment), \$10,307.39.				
Brandon—New barn for residential school			17,000 00	2,675 00
Crane River—One-room school and residence			5,000 00	4,975 23
Fisher River—				
(Peguis No. 1) To complete school and residence			500 00	169 30
(Peguis No. 2) One-room school			14,000 00	12,242 50
Contract: North American Buildings, Ltd., \$11,977.76; pay- ments, \$11,900.				
(Peguis No. 3) One-room school			14,000 00	12,211 00
Contract: North American Buildings Ltd., \$11,977.76; payments, \$11,900.				
(Peguis No. 4) One-room school			14,000 00	12,233 00
Contract: North American Buildings Ltd., \$11,977.76; payments, \$11,900.				
Fort Alexander—One-room school and residence			14,000 00	11,705 87
Contract: North American Buildings Ltd., \$11,402.87; payment in full.				
God's Lake—(R.C.) One-room school			9,064 70	8,846 21
Contract for labour, Elmer Sabiston, \$5,000; payment in full.				
God's Lake Narrows—One-room school and residence			9,700 00	8,678 07
Island Lake—(R.C.) Teachers' residence			19,000 00	15,325 82
Island Lake—(U.C.) To complete school			5,000 00	4,196 71
Oxford House—(No. 1) One-room school			14,000 00	13,785 62
Contract for labour, Elmer Sabiston, \$5,000; payment in full.				
Oxford House—(No. 2) One-room school			6,000 00	4,661 06
Pine Creek—New barn for residential school			8,000 00	5,250 19
Portage la Prairie—				
(Lake St. Martin) To complete one-room school and residence			4,300 00	4,030 81
(Long Plain) One-room school and residence			14,000 00	12,114 18
Contract: North American Buildings Ltd., \$11,648.71; payment in full.				
(Lizard Point, No. 1) One-room school and residence ...			2,000 00	16 00
Rosseau River—One-room school and residence			11,435 30	10,703 00
Contract: North American Lumber & Supply Co., \$11,200; payments, \$10,400.				
South Indian Lake—Share of cost of joint construction of two-room school by Indian Affairs Branch and the Province of Manitoba			17,500 00	17,500 00
Split Lake—Teacher's residence			5,000 00	1,008 70
The Pas—				
(Chemawawin) One-room school			15,000 00	14,587 72
Contract: Matthews Construction Co., \$5,900; payment in full.				
(Nelson House, R.C.) One-room school and residence ..			9,000 00	8,338 87
Contract: Matthews Construction Co., \$6,250; payment in full.				
(Nelson House, U.C.) Day school			5,000 00	2,956 55
(The Pas) Two-room school and residence			32,000 00	995 70

	Estimates	Allotments	Expenditures
<i>Saskatchewan</i>			
Battleford—			
(Poundmaker) One-room school and residence		14,000 00	9,058 25
Contract: Winslow and Son, \$8,725; payment in full.			
(Sweetgrass) One-room school and residence		14,000 00	9,003 75
Contract: Winslow and Son, \$8,725; payment in full.			
Big River—Teacher's residence		8,000 00	3,025 00
File Hills—(Colony) Two-room school and residence		38,000 00	36,196 00
Contract: Harvey Lunam Construction Co., \$32,690; payment in full.			
Lac la Ronge—Renovating buildings for Lac la Ronge residential school		75,000 00	27,698 60
Contract: Harvey Lunam Construction Co., \$26,698.60, plus \$1,000 for additional work, approved by Director; payment in full.			
Meadow Lake—To complete one-room school and residence		2,200 00	2,150 00
Contract: Olaf Lidfors, \$16,350; payments, including final payment, \$2,075.			
Pelican Lake—One-room school and residence		14,000 00	12,285 05
Contract: Clifton Construction Co., \$12,195; payment in full.			
Round Lake—Barn at Round Lake residential school		8,000 00	8,000 00
Contract: Wm. Pilchark, \$8,000; payment in full.			
St. Francis—One-room school and residence		14,000 00	12,440 27
Thunderchild—Two-room school		42,000 00	19,779 85
Contract: Olaf Lidfors, \$19,650; payment in full.			
Thunderchild Residential School—To replace burned school		12,350 00	
<i>Alberta</i>			
Bighorn—Day school		15,300 00	14,426 70
Blood—			
Classroom block, St. Mary's (R.C.) residential school ..		6,000 00	4,594 04
Classroom block, St. Paul's (C.E.) residential school ..		9,000 00	7,471 92
Contract for installation of plumbing and heating in St. Mary's and St. Paul's schools: Hall Bros., \$17,525; payments, including final payment, \$8,525.			
Doig River—One-room school and residence		2,000 00	458 00
Edmonton—			
(Alexander) One-room school and residence		7,700 00	7,508 71
Contract: Alberta Construction Co., cost plus 10 per cent, \$26,256.04; payments, including final payment, \$7,505.86.			
(Alexis) Day school		12,000 00	7,755 68
Fond du Lac—Teacher's residence		5,000 00	4,789 02
Halfway River—One-room school and residence		1,300 00	504 00
Hay Lake—Residential school		163,000 00	161,124 53
Contract: Roman Catholic Episcopal Corporation of Grouard, approximately \$175,000 on cost only basis; payments, \$154,058.64; payments to date, \$213,977.42.			
Contract: Medland Machinery, Ltd.—equipment for electrical power for Hay Lake residential school, \$5,469, up to \$6,000 when including freight and contingencies; payments, including final payment, \$5,541.			
Hobbema—			
(Louis Bull) One-room school and residence		14,000 00	10,592 79
(Montana) One-room school and residence		14,000 00	6,896 92
Janvier—Purchase of school		10,300 00	4,575 52
Lesser Slave Lake—			
(Wabasca) To complete C.E. residential school		93,000 00	90,480 10
Contract: Bond Construction Co., Ltd., cost plus 10 per cent, \$188,763.44; payments, including final payment, \$90,480.10.			
(Wabasca) To purchase Wabasca C.E. residential school		13,737 77	
Peigan—(No. 1) One-room school and residence		14,000 00	13,347 25
Contract: R. Osterberg, \$12,560.84; payment in full.			

	Estimates	Allotments	Expenditures
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Alberta—Concluded

Saddle Lake—			
(Frog Lake) One-room school and residence		14,000 00	12,944 58
Contract: Bond Construction Co., \$12,800; payment in full.			
(Good Fish Lake) One-room school, teacher's residence and nurses' residence		14,000 00	10,457 45
Contract: Raphaël Gour, \$13,519.35; payment in full, of which \$3,448.60 was charged to Department of National Health and Welfare, Vote 274.			
(Long Lake) One-room school and residence		14,000 00	12,981 45
Contract: Bond Construction Co., \$12,800; payment in full.			
Sarcee—One-room school and residence		11,500 00	8,554 43
Contract: Zeigler Construction Co., \$32,876.07; payments, including final payment, \$7,876.07.			
Stony Rapids—One-room school and residence		13,250 00	
Sunchild—Day school		500 00	371 00
Upper Hay River—One-room school and residence		14,000 00	4,212 72
Wabamun—One-room log school		5,000 00	2,552 00

British Columbia

Alberni—Four classroom block	5,600 00		
Alert Bay—Dismantling surplus army buildings at Port Hardy, transporting and rebuilding at Alert Bay for teachers' residence	12,695 00		11,000 00
Contract: Westerlund & Westerlund, \$11,000; payment in full.			
Alert Bay—Day school	6,500 00		3,857 46
Babine—			
(Fort Babine) Two-room school and residence	15,000 00		
(Hazelton) Four-room school	10,000 00		
Cape Mudge—Two-room school	15,000 00		
Cariboo—Four classroom block	40,000 00		
Douglas—One-room school and residence	9,000 00		8,160 90
Fort St. James—Day school	1,800 00		171 10
Gilford Island—Day school	20,000 00		9,123 89
Kamloops—Installation of hot water heating system, Kamloops residential school	74,000 00		16,268 66
Contract: H. Giddens, Ltd., \$10,957; payments, \$8,547.11.			
Kamloops—(Neskainlith) One-room school and residence	4,550 00		4,129 22
Klemtu—Day school	500 00		
Lejac—New barn for residential school	12,000 00		4,978 79
Lower Post—Construction of residential school	97,500 00		2,368 61
Contract not yet awarded; payments of \$1,800 to W. E. Noffke for architectural services.			
Pemberton—Day school	13,000 00		8,174 86
Port Essington—Joint day school	1,500 00		1,500 00
Queen Charlotte—(Masset) Day school	14,000 00		6,484 49
Redstone Meadows—To complete school	500 00		
Seabird Island—Day school	4,000 00		2,447 02
Shulus—Teacher's residence	5,000 00		4,900 00
Skeena River—			
(Hartley Bay) Prefabricated two-room school	30,000 00		18,633 38
Contract: Prefabricated Structures, Ltd., \$9,750, plus freight, wages, fares and expenses of erection supervisor; payments, \$10,350.95.			
(Kincolith) Prefabricated two-room school	30,000 00		25,935 27
Contract: Prefabricated Structures, Ltd., \$9,750, plus freight, wages, fares and expenses of erection supervisor; payments, \$11,434.65.			
(Lakalsap) Prefabricated two-room school	30,000 00		25,185 10
Contract: Prefabricated Structures, Ltd., \$9,750, plus freight, wages, fares and expenses of erection supervisor; payments, \$11,435.62.			

	Estimates	Allotments	Expenditures
<i>British Columbia—Concluded</i>			
Skena River— <i>Concluded</i>			
(Metlakatla) One-room school and residence		7,000 00	6,083 10
Contract: Mitchell & Currie, Ltd., \$7,509; payments, including final payment, \$1,509.			
Stuart Lake—(Stony Creek) To complete school		7,000 00	6,508 49
Telegraph Creek—Joint day school		37,000 00	22,177 43
West Coast—(Ucluelet) Two-room school and residence ..		28,000 00	24,351 91
Contract: National All Steel Buildings, \$23,700; payments, \$22,500.			
Williams Lake—(Anaham) To complete two-room school and residence		5,800 00	5,577 32
<i>Yukon</i>			
Carcross—Purchase of residential school		18,289 00	
Carcross—To complete residence for principal		5,700 00	5,578 33
Mayo—To complete one-room school		4,000 00	3,128 29
<i>Northwest Territories</i>			
Supplying and installing hot air heating, plumbing and electrical works for various school buildings—			
(a) Contract: Barry Sheet Metal Co., Ltd., hot air heating, \$35,411.40.			
(b) Contract: H. Kelly & Co., Ltd., plumbing and heating installation, \$90,232.			
(c) Contract: Hillas Electric Co., electrical work, \$25,323.52.			
These contracts were awarded by the Department of Public Works in respect of school buildings of this Branch and buildings of the Department of Resources and Development (see page W-17). The payments are for the Indian Affairs portions.			
Arctic Red River school		71,200 00	12,256 60
payments on contract (a), \$1,745.74.			
Fort Good Hope school		63,500 00	62,411 42
payments on contract (a), \$6,475.40.			
payments on contract (b), \$4,025.42; payments to date, \$5,400.			
payments on contract (c), \$2,340.40.			
Fort Norman school		13,000 00	12,377 05
payments on contract (a), \$635.35; payments to date, \$6,353.50.			
payments on contract (b), \$3,385.77; payments to date, \$4,517.10.			
Rocher River school		20,500 00	17,910 78
payments on contract (a), \$567.45; payments to date, \$5,674.50.			
payments on contract (b), \$4,286.45; payments to date, \$5,400.			
payments on contract (c), \$481.78; payments to date, \$2,408.90.			
Fort Franklin—To complete two-room school and residence		69,000 00	34,342 66
Hay River—To complete four-room school		22,800 00	17,329 05
Contract: Peter Mattson, cost plus 10 per cent, \$98,337.09; payments, balance of contractor's fee, \$4,056.40; (amends previous reporting of final payment).			
Total Acquisition or Construction of Buildings, Works and Structures	2,829,502 00	2,858,652 00	1,425,021 62
	<u>\$4,742,900 00</u>	<u>\$4,742,900 00</u>	<u>\$3,653,975 71</u>

As at March 31, 1950, there were 497 salaried employees being paid from this vote, of whom 24 were permanent and 473 temporary.

- A *Supplies and Materials.* Expenditures comprise: fuel, \$101,999.54; provisions, \$34,614.44; sundries, \$31,940.62.
 B *Assistance to Ex-pupils, etc.* Tuition fees, etc., of certain Indian students attending high school and college were paid from this allotment.

C *Repairs and Upkeep of Buildings, Works and Structures.* This allotment covers the cost of maintenance and repairs of Indian schools, grounds and roads.

Contracts, all of which were on a unit price and lump sum basis, of \$5,000 or over follow:

<u>Contractor</u>	<u>Project and Location</u>	<u>Amount of Contract</u>	<u>Payments 1949-50</u>	<u>Payments to date</u>
<i>Quebec</i>				
Ernest Hamel	Repairs to plumbing and heating systems, Caughnawaga U.C. Day School.	\$ 9,500 00	\$ 7,200 00	\$ 7,200 00
<i>Ontario</i>				
Wellington Smith, Ltd.	Improvements to walk-in refrigerator and kitchen, Fort Frances Residential School.	5,475 00	5,475 00	5,475 00 (f)
John Plaxton Co., Ltd.	Improvements to boiler room equipment, Cecilia Jeffrey Residential School, Kenora.	6,572 00	6,572 00	6,572 00 (f)
Schultz Construction Co. ..	Alterations to third floor, Mohawk Institute, Brantford.	18,986 00	9,306 00	9,306 00
J. H. Turvey Electric Co. ..	Wiring Mohawk Institute, Brantford.	5,331 00	4,790 90	4,790 90
<i>Saskatchewan</i>				
R. B. McLeod & Co. Ltd. .	Installation of intake reservoir, housing and pipe line to serve Gordon's Residential School, Punnichy.	26,050 83	2,516 29	26,050 83 (f)
<i>Alberta</i>				
H. Kelly & Co., Ltd.	Plumbing alterations at Edmonton Residential School.	31,600 00	2,700 00	2,700 00
<i>British Columbia</i>				
East Kootenay Power Co. ...	Installation of transmission line, including transformers, arresters and metering equipment, Kootenay Residential School.	9,168 17	9,168 17	9,168 17 (f)
Mitchell Bros., Ltd.	Revisions and additions to plumbing and heating systems at Lejac Residential School.	27,473 00	27,473 00	27,473 00 (f)
Mitchell Bros., Ltd.	Revisions to plumbing and heating systems at St. Michael's Residential School, Alert Bay.	14,057 00	14,057 00	14,057 00 (f)
Mitchell Bros., Ltd.	Revisions and additions to plumbing and heating systems at Sechelt Residential School.	6,406 00	6,406 00	6,406 00 (f)

(f) Includes final payment.

D *Acquisition of Equipment.* This allotment provided for the cost of the following equipment: educational, \$220,459.58; light, heat, power and water, \$28,205.31; recreational, \$18,486.16; transport, \$3,602.53; sundry, \$3,434.36.

Votes 231 and 824 Education—Grants to Residential Schools

	Estimates	Allotments	Expenditures
Wages—Night watchmen	9,540 00	9,540 00	7,652 00
A Per Capita Grants	2,527,877 00	2,527,877 00	2,491,942 06
B Repairs and Upkeep of Equipment	1,000 00	1,000 00	585 00
B Repairs and Upkeep of Buildings, Works and Structures	51,800 00	45,192 36	24,448 02
B Acquisition of Equipment	29,800 00	36,407 64	34,354 55
	<u>\$2,620,017 00</u>	<u>\$2,620,017 00</u>	<u>\$2,558,981 63</u>
A Per-capita grants of various amounts up to \$511 per annum were paid to the following residential schools operated by the various church organizations indicated by initials: C.E., Church of England in Canada; P., Presbyterian; R.C., Roman Catholic; U.C., United Church:—			
Nova Scotia: Shubenacadie, R.C., \$42,933.59.			
Quebec: Fort George, C.E., \$25,833.70; Fort George, R.C., \$7,881.24.			
Ontario: Albany, R.C., \$26,778.53; Cecilia Jeffrey, P., \$41,749.94; Fort Frances, R.C., \$25,971.38; Fort William, R.C., \$15,380.75; Kenora, R.C., \$25,686.00; McIntosh, R.C., \$33,278.36; Mohawk, C.E., \$46,051.23; Moose Fort, C.E., \$13,645.25; Shingwauk Home, C.E., \$37,255.70; Sioux Lookout, C.E., \$39,866.59; Spanish R.C., \$69,046.89.			
Manitoba: Birtle, P., \$40,387.98; Brandon, U.C., \$46,894.36; Cross Lake, R.C., \$36,155.29; Elkhorn, C.E., \$7,579.45; Fort Alexander, R.C., \$28,692.13; Pine Creek, R.C., \$30,620.62; Portage la Prairie, U.C., \$29,959.38; Sandy Bay, R.C., \$43,459.32.			
Saskatchewan: Beauval, R.C., \$33,538.16; Cowesses, R.C., \$27,060.23; Duck Lake, R.C., \$56,435.46; File Hills, U.C., \$6,211.20; Gordon, C.E., \$15,484.60; Guy, R.C., \$44,057.42; Lac la Ronge, C.E., \$59,615.28; Muscowequan, R.C., \$35,985.24; Onion Lake, C.E., \$31,548.84; Onion Lake, R.C., \$33,910.84; Qu'Appelle, R.C., \$85,051.61; Round Lake, U.C., \$19,570.72; St. Phillips, R.C., \$26,910.52.			
Alberta: Blood, R.C., \$63,793.46; Blue Quills, R.C., \$50,549.22; Crowfoot, R.C., \$37,932.12; Edmonton, U.C., \$50,565.02; Ermineskin, R.C., \$51,011.47; Grouard, R.C., \$23,499.60; Holy Angels, R.C., \$31,641.93; Jossard, R.C., \$32,641.09; Morley, U.C., \$25,742.17; Old Suns, C.E., \$37,214.37; Sacred Heart, R.C., \$24,241.99; St. Cyprian, C.E., \$19,308.91; St. Paul, C.E., \$36,043.20; Sturgeon Lake, R.C., \$28,591.40; Vermilion, R.C., \$28,610.57; Wabasca, C.E., \$17,477.43; Wabasca, R.C., \$23,048.90; Whitefish Lake, C.E., \$10,093.81.			
British Columbia: Alberni, U.C., \$70,393.49; Alert Bay, C.E., \$67,643.55; Cariboo, R.C., \$40,920.11; Christie, R.C., \$35,086.35; Kamloops, R.C., \$92,954.96; Kootenay, R.C., \$27,155.00; Kuper Island, R.C., \$26,312.40; Lejac, R.C., \$58,811.91; St. George's, C.E., \$56,883.14; St. Mary's Mission, R.C., \$55,310.73; Sechelt, R.C., \$23,795.70; Squamish, R.C., \$21,042.40.			
Northwest Territories: Aklavik, C.E., \$20,288.11; Aklavik, R.C., \$11,012.01; Fort Resolution, R.C., \$23,161.29; Providence Mission, R.C., \$26,970.01.			
Yukon: Carcross, C.E., \$21,656.44.			
B The following church-owned schools received grants, approved by the Governor in Council, for equipment and repairs: Aklavik, C.E., \$332.18; Aklavik, R.C., \$2,775; Albany, R.C., \$5,643.32; Carcross, C.E., \$799.25; Cariboo, R.C., \$4,847.24; Cecilia Jeffrey, P., \$65.11; Christie, R.C., \$2,899.19; Ermineskin, R.C., \$723.70; Fort George, C.E., \$684.36; Fort George, R.C., \$456.82; Fort Resolution, R.C., \$4,437.21; Fort William, R.C., \$24; Grouard, R.C., \$1,953.56; Holy Angels, R.C., \$3,500; Jossard, R.C., \$2,472.18; Providence Mission, R.C., \$3,500; St. Mary's Mission, R.C., \$2,853; Spanish, R.C., \$4,309.10; Squamish, R.C., \$2,322.09; Sturgeon Lake, R.C., \$7,651.06; Vermilion, R.C., \$3,417.65; Wabasca, C.E., \$1,239.92; Wabasca, R.C., \$2,085.38; Whitefish Lake, C.E., \$396.25.			

Vote 232 Grant to provide additional services to Indians of British Columbia

	Estimates	Allotments	Expenditures
Agriculture—			
Supplies and Materials	13,175 00	16,488 18	16,488 06
Professional and Special Services	250 00	250 00	230 60
Repairs and Upkeep of Equipment	4,825 00	4,179 88	3,728 98
Repairs and Upkeep of Buildings, Works and Structures	775 00	1,461 82	1,461 82
A Acquisition of Equipment	18,775 00	17,568 07	17,528 07
Acquisition or Construction of Buildings, Works and Structures	7,200 00	7,200 00	7,177 19
B Technical Education	20,000 00	20,000 00	8,835 40
C Surveys—Irrigation Projects	35,000 00	32,852 05	27,854 10
	<u>\$ 100,000 00</u>	<u>\$ 100,000 00</u>	<u>\$ 83,304 22</u>

This vote was provided for additional services to the Indians of British Columbia, in lieu of annuities, pursuant to a recommendation during the 1926-27 Session by a Special Committee of the Senate and House

of Commons for the expenditure of \$100,000 annually on technical education, hospital and medical attendance, promotion of agriculture, stock-raising and fruit culture, and development of irrigation projects. The service provides for agriculture, stock-raising and aids to Indians in fishing, hunting and trapping; technical education; and development of irrigation systems. Provision for medical care is made by the Department of National Health and Welfare.

A A distribution of expenditures follows: farm equipment, \$10,541.81; live stock, \$3,020.25; boats, \$2,099.92; trucks, \$1,611.07; sundries, \$255.02.

B The expenditure was for the purchase of educational equipment and supplies.

C Expenditures in the various agencies follow: Kamloops, \$11,793.93; Kootenay, \$5,308.39; Lytton, \$1,341.36; Nicola, \$2,259.44; Okanagan, \$3,324.15; generally \$3,826.83.

Vote 233 Fur Conservation—Formerly included under Special Estimates

	Estimates	Allotments	Expenditures
Salaries and Wages	71,995 00	71,995 00	52,715 15
Freight, Express and Cartage	650 00	650 00	70 68
Telephones, Telegrams and Postage	450 00	450 00	154 51
Printing, Stationery and Office Equipment	1,500 00	1,500 00	112 36
Travelling Expenses	18,000 00	18,000 00	13,181 30
Repairs and Upkeep of Buildings, Works and Structures ..	3,000 00	3,000 00	30 00
Repairs and Upkeep of Equipment	1,200 00	3,200 00	2,661 35
A Acquisition and Operation of Traplines and Fur Blocks	34,500 00	34,500 00	32,004 95
B Acquisition or Construction of Buildings, Works and Structures	22,000 00	27,000 00	26,598 36
Acquisition of Equipment	3,500 00	6,500 00	3,709 77
C Assistance to Provinces by Agreement	195,000 00	185,000 00	70,886 89
	<u>\$ 351,795 00</u>	<u>\$ 351,795 00</u>	<u>\$ 202,125 32</u>

This vote was provided: (a) to promote the rehabilitation of fur-bearing animals, through co-operative arrangements with the Provinces, in areas where Indians predominate; (b) to secure for the Indians a just and proper share of the fur, game and fish resources outside Indian reserves; and (c) to provide for stabilization of the Indian economy by management of their wildlife resources and the proceeds therefrom.

As at March 31, 1950, there were 12 salaried employees being paid from this vote, of whom 3 were permanent and 9 temporary.

A The Province of Alberta received \$9,600 in payment of registered trapline fees for the year ending March 31, 1949.

B A contract on a unit price basis amounting to \$11,357.62 was awarded to Armeo Drainage and Metal Products, Regina, for eight culverts and payment in full was made during the fiscal year.

C The Province of Manitoba received \$35,025.18 in accordance with the terms of the agreement between the Federal and Provincial Governments, effective April 1, 1949, re group-traplines in the fur development areas, as authorized by P.C. 5280 of October 18, 1949.

The Province of Saskatchewan received \$35,861.71 in accordance with the terms of the agreement between the Federal and Provincial Governments, dated July 18, 1946, re co-operative plan for fur administration and rehabilitation, as authorized by P.C. 3214 of August 6, 1946, and P.C. 73/2366 of May 10, 1949.

PENSIONS AND OTHER BENEFITS

Mrs. Doris Ryckman and child, Appropriation Act No. 6, c. 50, 1936\$ 448 05

GENERAL

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. \$ 2,636 00

Comparative Statement of Accounts Receivable

	March 31, 1950	March 31, 1949
Current Year	13,410 22	7,234 63
Previous Years—Collectable	1,843 54	698 88
—Uncollectable	180,670 17	20,970 63
	<u>\$ 195,923 93</u>	<u>\$ 28,904 14</u>

Items of \$1,000 or over in Previous Years—Uncollectable:

CITIZENSHIP

Clerks of the following Courts: Circuit Court, Montreal, \$45,928.29; General Sessions of the Peace, Toronto, \$53,865.25; District Court, Port Arthur, \$4,740; County Court, Winnipeg, \$6,777.06; Supreme Court, Calgary, \$3,735; Supreme Court, Edmonton, \$31,185.94; District Court, Wetaskiwin, \$1,445; County Court, Vancouver, \$9,580.

INDIAN AFFAIRS BRANCH

A. H. Lomas, \$15,769.58; C. B. Savage, \$3,542.11.

Previous Years—Uncollectable as at March 31, 1950, includes amounts totalling \$159,699.54 in respect of Citizenship which were formerly shown under the Department of the Secretary of State.

OPEN ACCOUNTS

	Dr. Balance Mar. 31, 1949	Debit	Credit	Dr. Balance Mar. 31, 1950
[3] Other Loans and Investments				
<i>(d) Miscellaneous</i>				
A Empire Settlement Scheme—				
Advances	117,797 59			117,797 59
B Assistance to Indians	44,098 76	33,633 08	24,494 29	53,237 55
	<u>\$ 161,896 35</u>	<u>\$ 33,633 08</u>	<u>\$ 24,494 29</u>	<u>\$ 171,035 14</u>
	Cr. Balance Mar. 31, 1949	Debit	Credit	Cr. Balance Mar. 31, 1950
[9] Floating Debt				
<i>(d) Outstanding Cheques and Warrants—</i>				
C Outstanding Imprest Account Cheques—				
Indian Affairs Branch	29 78	1 00	34 17	62 95
[10] Deposit and Trust Accounts				
D (b) Indian Trust Funds	18,642,641 60	2,547,663 82	3,041,322 16	19,136,299 94
<i>(c) Miscellaneous—</i>				
E Contractors' Securities—Cash	73,878 41	29,492 67	85,802 35	130,188 09
F Unclaimed Wages—Government				
Agencies	69 98			69 98
G Indian Family Allowances	258,967 47	505,780 48	474,656 77	227,843 76
	<u>332,915 86</u>	<u>535,273 15</u>	<u>560,459 12</u>	<u>358,101 83</u>
[12] Deferred Credits				
H Distressed Canadian Nationals Out- side of Canada	24,643 91	16,653 25	3,513 38	11,504 04
[13] Sundry Suspense Accounts				
I Unclaimed Cheques Suspense	194 13			194 13
J Immigration Guarantee and Special Funds	540,454 22	350,317 80	314,135 52	504,271 94
K Citizenship and Immigration—Sus- pense		588 41	122,035 87	121,447 46
	<u>540,648 35</u>	<u>350,906 21</u>	<u>436,171 39</u>	<u>625,913 53</u>
	<u>\$ 19,540,879 50</u>	<u>\$ 3,450,497 43</u>	<u>\$ 4,041,500 22</u>	<u>\$ 20,131,882 29</u>

- A This account represents the outstanding balance of the Canadian Government's share of passage loans furnished to migrants under the Empire Settlement Act, 1922, on a sharable basis with the United Kingdom.
- B This account is operated under the authority of section 94b of the Indian Act, c. 98, R.S., as amended. Under the Act, the Superintendent General (the Minister) is empowered to make loans to Indian Bands, groups of Indians or individual Indians, under regulations established by the Governor in Council. The purpose is to render assistance in agricultural and handicraft pursuits. The loans outstanding may at no time exceed \$350,000.
- C At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.
- D The Indian Trust Funds represent moneys belonging to the Indian Bands throughout Canada. A statement of the receipts and disbursements for the current fiscal year is shown as an Appendix to this section, see page CC-29.
- E Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1949-50, bonds so held in respect of the Department of Citizenship and Immigration amounted to \$12,500.
- F This account is credited with unclaimed wages due employees of contractors operating on a cost plus basis, pending claims therefor.
- G Under authority of the Family Allowances Act, c. 40, 1944 and P.C. 5093, dated August 3, 1945, family allowances for certain eligible Indian children are paid to the Indian Affairs Branch of this Department to be disbursed by that Branch on behalf of each child in respect of whom the allowance is paid. Disbursements represent payments to traders who have furnished, under the direction of the Branch, supplies to the value of such allowances to the Indian families concerned.
- H This account represents deposits received from interested organizations or relatives, to provide for repatriation and relief of Canadian nationals outside of Canada.
- I All cheques except those drawn against Open Accounts which remain undelivered six months subsequent to date of issue are credited to this account pending claims therefor.
- J This account represents cash bonds and deposits collected under the Immigration Act and held in suspense pending final disposal either by refund to the original depositor or forfeiture to the Government. Bonds amounting to \$5,500 held in the custody of the Minister of Finance in this respect are not included in the balance.
- K This account represents fines collected under the Immigration Act and other miscellaneous deposits which are held in suspense until finally disposed of by the Department.

Employees Receiving Salaries at Annual Rates of \$3,000 or over and Travelling Expenses of \$500 or over

The first list contains the names and annual salary rates of all salaried employees who were receiving \$3,000 or over as at March 31, 1950. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list contains the names of other salaried employees who received travelling expenses of \$500 or over.

DEPARTMENTAL ADMINISTRATION

Salaried employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Fortier, L., Deputy Minister ..\$	12,000 00	\$ 2,596 52	Cory, W. M.	6,000 00	
Bethune, W. C.	4,620 00		Horne, E. A.	3,660 00	
Bristow, A. E.	3,060 00		Levy, J. G.	5,000 00	
Bryce, A. D.	3,540 00		Reaume, H. E.	3,600 00	

CITIZENSHIP

Salaried employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Agnew, W. H.	\$ 4,080 00		Haughan, W. M.	3,720 00	\$ 2,242 23
Charbonneau, L.	5,340 00		Hayward, C. I.	3,600 00	2,470 50
Deziel, P.	4,500 00		Kaye, V. J.	3,900 00	
Duggan, J. E.	5,220 00		Lochead, H. N.	3,180 00	
Foulds, F.	6,000 00		Mendel, G. A.	3,060 00	

IMMIGRATION BRANCH

Salaried employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Adams, O. G.	\$ 4,140 00		Congdon, G. G.	6,300 00**	2,316 00†
Adams, A. D.	4,140 00		Cooke, M. S.	3,600 00	2,737 99
Aitken, J. W.	3,180 00				1,852 77
Anderson, A. T.	3,060 00		Cormier, O.	4,680 00**	1,605 57*
Anfossi, J. L.	3,180 00	{ \$ 2,409 65			4,836 00†
		{ 2,724 00†	Cotsworth, F. B.	5,340 00	2,004 00†
Baker, R. L.	3,660 00	1,212 00†	Creery, W. F. S.	3,180 00	2,304 00†
(including terminable allowance, \$360)			Crosman, F. C.	3,420 00	
Baldwin, P. T.	5,640 00		Crump, H.	3,180 00	1,309 07
Bambrick, W. J.	4,440 00		Cyr, R. D.	3,180 00	
Baskerville, W. R.	3,720 00	649 03*	Danude, H.	3,060 00	
Beattie, A. D.	3,000 00	1,380 77	Davison, H. E.	3,300 00	792 00†
Beaupre, J. H. G.	3,180 00	2,778 15	Dawson, W. L.	3,060 00	651 82
(including terminable allowance, \$600)			Delaney, J. H. Q.	3,540 00	706 25
Benoit, G. R. G.	5,040 00		Demers, H. B.	3,540 00	1,119 75
Bernhardt, W. E.	3,180 00		Denham, R. D.	3,060 00	
Bird, P. W.	3,960 00	990 00	Desjardins, A. J.	3,960 00**	2,316 00†
(including terminable allowance \$300)			Desormeau, C. W.	3,360 00	
Bolby, S.	5,640 00	1,740 10	Divens, J. L.	3,180 00	3,734 95
Boissy, E. R.	3,060 00	517 15	(including terminable allowance, \$600)		
Bonner, J. J.	3,300 00**	{ 1,633 38	Dobson, C. J.	3,300 00	
		{ 1,296 00†	Dorman, J.	3,180 00	
Bottomley, J. T.	3,480 00		Dorsey, W. I.	3,000 00	
Bouchard, J. M.	3,300 00	4,096 47	Dunbar, W. H.	3,180 00	
(including terminable allowance, \$900)			Elliott, W.	3,480 00	
Boulais, J. A.	3,180 00	1,792 15	Ewen, A. A.	3,480 00	2,832 56
Boulter, A. W.	4,080 00		(including terminable allowance, \$900)		
Brooks, G. F.	3,060 00		Fischer, W. C.	3,600 00	
Brunette, J.	3,780 00		(including terminable allowance, \$420)		
Burke, H. J.	3,060 00		Fitzgerald, C. J.	3,540 00	
Burns, T. R. M.	3,060 00		Flower, L.	3,480 00	
Butler, E. A.	3,540 00		Foran, W. H.	3,180 00	1,015 23
Byers, J. M.	3,060 00		Fox, L. E.	3,300 00	
Calbick, K. E.	3,180 00		Fraser, W. J.	3,660 00	1,356 00
Campbell, F. K.	3,060 00		Gauvin, J. W.	3,180 00	
Carey, W. H.	4,140 00	1,668 00†	Gertson, F. C.	3,300 00	3,812 00
Carter, L. M.	3,300 00	{ 591 85*	(including terminable allowance, \$900)		
		{ 2,904 00†	Gibson, J.	3,300 00	
Chevrier, L. A.	3,300 00		Goddard, L. C.	3,180 00	2,265 38
Christie, A. G.	4,080 00		Good, J.	3,000 00	
Cliche, L. P.	4,380 00	1,532 09	Graham, A.	3,060 00	1,220 26
Code, A. C.	3,000 00	1,225 25	Grant, H. M.	4,440 00	{ 838 22
Collins, J. J.	3,060 00				{ 607 03*
Collins, W. J.	3,540 00	780 00†	Gray, W. F.	3,420 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Grevatt, A. H. (including terminable allowance, \$300)	3,480 00	2,781 16	Mossop, J. W.	3,660 00	1 860 52
Griee, W.	3,060 00		Moulton, C. B.	3,060 00	
Gunn, S. E.	3,300 00		Munroe, R. N.	5,040 00	687 15
Hamilton, R. R.	3,180 00		Nixon, C. M.	5,640 00	1,896 88
Harrison, H. P.	3,060 00		O'Brien, T. J.	3,180 00	2,251 49
Harvey, A. D.	3,180 00	923 66	O'Connor, E. A.	3,540 00	
Hebert, N. C.	4,140 00		O'Connor, L. M.	3,060 00	
High, W. M.	3,360 00		Ogilvy, T. H.	3,060 00	
Hillman, F. S.	3,180 00		Paul, J. A.	5,400 00	916 62
Hills, H. G.	3,180 00		Payne, L. J.	3,180 00	
Humphries, G. W.	3,120 00		Peters, H. T.	4,380 00	6,711 42
Hunt, H. A.	3,840 00		Petersen, A. O.	3,480 00**	1,490 68
Hunter, L. M.	4,380 00	1,491 77	(including terminable allowance, \$900)		1,548 00†
Johns, E. W.	3,060 00		Phillips, F. L.	3,060 00	
Jolliffe, A. I.	9,000 00		Pickering, N. A.	3,060 00	
Jones, L. W.	3,060 00		Poisson, L. P.	3,480 00	
Kaarsberg, A. C. A. .. (including terminable allowance, \$900)	3,480 00	3,832 00	Pond, J. R.	3,000 00	
Kane, C. A.	3,060 00		Potvin, J. B.	3,960 00	1,702 06
Kee, W. J.	3,360 00				2,928 00†
Knowles, J. M. (including terminable allowance, \$900)	3,480 00	3,472 00	Quillinan, M. B.	3,480 00	
Lalonde, J. A. D.	3,060 00		Reid, C. D.	3,840 00	
Lane, T. J.	3,060 00		Reid, G. D. A.	3,180 00	
Langlais, J. M.	4,140 00		Reid, J. A.	3,060 00	
Lapierre, B.	3,060 00		Reynolds, G. F.	3,180 00	
Lauziere, C.	3,960 00**	3,228 00	Rigg, R.	3,060 00	
Leeming, H.	3,120 00	705 27	Robertson, C. M.	3,660 00	1,797 52
		1,212 00†			1,344 00†
Lloyd, L. W.	4,140 00		Robillard, J. R.	4,080 00	3,990 20
MacFarlane, M. G. ..	3,060 00		(including terminable allowance, \$1,500)		
MacMillan, H.	3,780 00	1,170 58	Sainsbury, H. W.	3,000 00	1,886 61
Mansfield, H. W.	3,000 00	1,513 94	(including terminable allowance, \$180)		
Martineau, J. O. R. ..	3,480 00	3,573 20	St. Vincent, L. R.	3,420 00	3,410 00
(including terminable allowance, \$900)			(including terminable allowance, \$900)		
May, A. L.	3,300 00	528 05	Sauve, J. R. F.	3,240 00	2,404 61
McClintock, R.	3,060 00		(including terminable allowance, \$420)		
McCrum, H. U.	5,040 00		Saylor, H. O.	3,480 00	
McCulloch, W. C.	3,600 00	2,117 89	Scully, L. J.	3,180 00	
McDonell, D. N.	3,780 00	710 92	Sexsmith, P. J.	3,000 00	
McFarlane, J. D.	5,280 00		Sillett, E. A.	3,180 00	
McPaul, W. A.	3,960 00	855 90*	Sinton, W. R.	3,600 00	2,329 16
McGinnis, L. J.	4,620 00		Smith, A. J.	3,540 00	
McGinty, C.	3,360 00	520 16	Smith, C. C.	3,180 00	1,102 41
McGuire, T. N.	3,480 00		Smith, C. E. S.	6,900 00	2,117 36‡
McIlhargey, J. D.	3,480 00	674 33	Smith, F. A.	3,540 00	
McKay, G. T.	3,600 00	1,725 25	Smith, J. W.	3,000 00	
McKay, K. D.	3,000 00	2,076 67	Stafford, F.	3,480 00	
(including terminable allowance, \$180)			Stewart, J. B.	3,060 00	
McLellan, J. E.	3,060 00		Stirling, I. R.	4,800 00	
McNeill, J. R.	3,840 00		Swan, T. H.	3,060 00	
Miller, W. J.	3,480 00	3,832 00	Taylor, F. W.	5,040 00	
(including terminable allowance, \$900)			Taylor, L. C.	3,060 00	
Mills, H.	3,000 00				1,510 44
Morgan, W. H.	3,660 00		Thomson, H. W.	3,540 00	698 70*
					1,344 00†
Morrison, A. G.	3,540 00**	774 75	Thorpe, T.	3,540 00	1,998 02
		1,084 02*	Tigwell, F. G.	3,060 00	
		1,428 00†	Todd, G. F.	4,080 00	
			Toxopeus, P. C. D. ..	4,620 00	762 43

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Troy, F. O.	3,180 00		Westover, J. H.	3,480 00	3,080 25
Usher, E.	3,060 00		(including terminable allowance, \$900)		
Vince, H. A.	3,180 00	888 80	Whinney, E. M.	3,300 00**	792 00†
Wade, H. P.	3,840 00		White, A. A.	3,000 00	1,178 35
Wall, L. S.	3,060 00		Winter, R. M.	3,780 00	593 87‡
Wall, M. O.	3,180 00		Wright, J.	3,060 00	
Wallace, C. C.	3,960 00**	1,884 00†			

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Armstrong, J. S.\$	566 45	Hall, W. E.	2,289 55	O'Brien, K.	633 05
Arnot, F. R.	665 34*	Harder, J. N.	1,537 78	O'Connor, J. F.	605 94
Baird, E. B.	780 00†	Haselden, F.	1,532 06	Osborne, G. C.	850 00
Bannon, J. P.	1,960 21	Hawkins, L. C.	1,513 72	Park, J. D.	1,029 77
Barber, H. C.	1,304 57	Hebert, J.	564 44	Parker, L. G.	574 55
Barson, L. C.	1,282 11	Henderson, J.	889 23	Payne, A. J. C.	711 58
Beaton, N. W.	1,492 38	Henning, W. H.	599 46*	Pearce, W. D.	1,747 57
Beech, J. D.	1,204 63	Heron, D. E.	516 41*	Pelton, J. D.	728 50
Berthiaume, E.	603 64	Higgins, W. S.	1,441 33	Picard, M. R.	522 75
Boivin, L. P. H.	645 87	Holcomb, W. H.	1,957 53	Racicot, E. H.	1,040 88
Bowlin, P. R.	574 34	Holm, C. V.	631 15	Ritchie, W. G.	1,273 23
Bridge, G. S.	1,000 37	Hunter, R.	1,187 22	Rivest, M. I.	522 10
Brooks, A. E.	970 40	Jones, L. W.	780 00†	Roberts, E.	1,463 02
Bryans, W. H.	1,200 20	Kenyon, F. B.	964 38	Robinson, G. A.	883 30
Bushnell, M. J.	1,017 52	Kuhn, G. H.	1,249 35	Samson, E. P.	780 00†
Casselman, R.	1,101 34	Kyle, L. G.	658 15	Schnurr, J. L.	1,027 05
Cayer, J. M.	584 87	Lambert, G. P.	1,408 24	Schramek, E. L.	1,697 04
Clark, R.	661 55	Landry, J. A. M.	550 61	Sillett, E. A.	719 06
Claxton, W. S.	503 32*	Lawlor, V.	1,830 00	Souaillard, H.	1,290 98
Collins, F. D.	513 12	Lodge, D. B.	820 00	Spiers, W. D.	1,168 30
Conway, J. J.	563 86	Logan, R. M.	549 00	Stanistreet, J. A.	598 68
Cunningham, W. R.	516 91*	Logel, G. A.	737 91	Suckling, A. H.	1,690 36
Darling, W. O.	569 47	Love, G. B.	904 52	Sullivan, M. L.	580 15
Date, H. B.	553 65	MacDonald, I. C.	687 46	Swales, J. O.	2,070 41
Davidson, J. W.	531 95	MacLean, T. C.	1,118 32	Taylor, A. W.	1,647 56
Dawson, J. C.	524 96	Makechak, H.	803 62	Thomas, M. S. H.	1,253 00
Derrick, H. C.	1,686 67	Mayor, J.	2,941 59	Tiefenback, J. W.	1,604 25
Derrick, N. E.	1,889 85	McCarthy, E. E.	857 13*	Torrens, R. C.	738 46
Dickman, W. J.	503 75	McCuaig, C. M.	1,397 10	Vallee, J. A.	2,366 00
Dupont, L. E.	552 48	McDowell, W. H.	1,279 91	Van Vliet, L. G.	2,269 27
Emery, A. C.	690 08	McLeod, J.	641 66	Vince, H. A.	888 80
Fenton, H. J.	924 40	Meere, A. E.	614 79	Voisey, H. L.	619 11*
Fleming, J. A.	1,358 00	Miller, B. M.	563 37	Welsh, R. L.	1,373 57
Fry, D. H.	3,030 00	Mitchell, J. A. M.	652 26	West, R. A.	3,832 00
Fryer, R. F.	1,242 62	Monette, B. E.	2,097 12	White, W. D.	777 40
Gallagher, C. S.	631 35	Monroe, E. F.	1,689 67	Whiting, H. V.	1,143 02
Garvin, G. P.	608 24	Murphy, F. J.	571 09	Whittaker, G.	562 01
Gauvin, O.	683 42	Murphy, R. J.	2,142 08	Winship, H. D.	843 92
Gibson, J.	516 39	Naylor, A. C.	1,203 88	Wray, M. N.	533 64
Hackett, J.	526 08	Neville, W. L.	548 60	Young, E.	1,916 00
Hall, H. T.	1,013 46	Nicol, W. J.	1,251 80	Young, J. Y.	2,285 61

* Removal expenses.

† Living allowance, annual rate.

** Also received rental allowance as follows: J. J. Bonner, \$240.84; G. G. Congdon, \$213.60; O. Cormier, \$210.24; A. J. Desjardins, \$912.72; C. Lauziere, \$924; A. G. Morrison, \$457.20; A. O. Petersen, \$360.60; C. C. Wallace, \$267.96; E. M. Whinney, \$93.

†† Allowance authorized by P.C. 1/1511, March 24, 1950.

‡ Including amounts charged as follows: C. E. S. Smith, \$1,173.23 to the Department of Labour, Vote 146; R. M. Winter, \$327.42 to the Department of External Affairs, Vote 51.

INDIAN AFFAIRS BRANCH

Salaried employees receiving \$3000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Acland, E.	\$ 4,380 00		Marie, Sister M.	3,000 00	
Allan, D. J.	6,600 00		Marleau, J. A.	3,537 00**	
Allan, J. S.	3,420 00	\$ 912 00	Matters, F.	3,900 00	2,753 62
Anderson, G.	3,000 00		McCracken, M. W. ...	3,060 00	677 66
Anfield, F. E.	3,867 00**	557 03	McCrimmon, M.	4,500 00	
Armstrong, G.	4,140 00		McGregor, W. J.	3,900 00	881 23
Armstrong, M. E.	4,080 00		McKinnon, F. B.	3,900 00	2,096 19
Arneil, W. S.	4,980 00	1,481 14	McLeod, N. J.	3,660 00	1,025 94
Baker, R.	3,177 00**	1,995 44	Mediatix, Sister M...	3,180 00	
Battle, R. F.	3,300 00	1,087 15	Merrett, C.	3,120 00	
Beeching, T. A. G.	3,480 00		Moodie, K. A. M.	3,300 00	
Bell, C. E.	3,060 00		Moore, R. H.	3,873 60**	1,495 51
Bonnah, T. L.	3,660 00	743 91	Morisset, L.	3,000 00	
Booth, F.	3,180 00	765 52	Morris, J. E.	4,380 00	3,032 61
Brisebois, F. X. L.	3,660 00	1,691 95	Morrison, W. M.	3,660 00	750 12
Brown, K. R.	3,180 00		Murphy, D. G.	3,000 00	
Brown, L. L.	4,500 00		Neary, B. F.	5,640 00	1,017 97
Bryant, J. L.	3,180 00		O'Connor, M. E.	3,060 00	
Burk, J. G.	4,227 00**	1,559 39†	Olson, B. E.	3,297 00**	3,027 66
Cassie, D. R.	3,633 60**	1,382 32	Ostrander, J. P. B.	4,800 00	747 49
Christie, W.	3,420 00		Paterson, N. W.	3,060 00	2,111 68
Clark, C. A. F.	3,720 00	2,937 57	Patrick, G.	4,380 00	
Conn, H. R.	5,040 00	2,626 74	Paule, J. M.	3,081 60**	1,002 44
Cousineau, J. B.	3,000 00	712 02	Phelan, A. B.	3,300 00	
Daly, V. M.	3,000 00		Phelan, P. N. L.	4,740 00	
Davey, R. F.	3,840 00	1,288 18	Pratt, W. J. F.	5,340 00	
Davis, R. S.	4,380 00	2,238 02	Pugh, J. E.	3,780 00	
Devlin, S.	3,537 00**		Pugh, W. P. B.	3,660 00	
Docker, H. M.	3,180 00		Ragan, R. D.	3,420 00	501 20
Doucet, A. J.	3,960 00	1,684 09	Raichman, J.	3,060 00	
Eisenhardt, J.	3,360 00		Randle, E. P.	5,106 00**	
Eucharist, Sister M.	3,120 00		Reader, P. B.	3,000 00	543 99
Garrard, N. W.	3,321 60**		Roberts, C. N. C.	3,180 00	
Gillett, J.	3,857 00**	661 58	Robertson, E. A.	3,417 00**	686 11
Gooderham, G. H.	4,800 00	600 56	St. Louis, A. E.	3,780 00	
Gordon, J. H.	3,360 00		Sampson, R. H. S.	3,417 00**	{ 585 51 861 15*
Grantham, M. L.	3,300 00		Sarrasin, Sister M. O...	3,000 00	
Hall, F. L.	3,300 00	797 82	Seymour, D. L.	3,660 00	
Hall, J. E.	3,660 00		Sharpe, G. E.	3,498 00**	
Hamilton, A. G.	3,780 00	542 86	Shaw, P.	4,440 00	
Hill, J. C.	3,330 00		Skead, W. B.	3,120 00	550 76
Honora, Sister M.	3,000 00		Sprague, M.	3,000 00	
How, L. K.	3,000 00		Stallwood, R. J.	3,420 00	706 84
Howe, R.	3,498 00**	642 94	Starrett, M. L.	3,000 00	
Johnston, C. R.	3,660 00	637 64	Stewart, J. W.	3,060 00	{ 1,159 15 1,500 00† 2,320 79
Jones, E. S.	3,660 00	2,184 44	Swadman, G.	4,113 60**	
Jones, H. M.	4,500 00	1,115 57	Taylor, H. E.	3,987 00	948 49
Kehe, F. J.	4,440 00		Todd, M. S.	3,420 00	1,016 69
Kendall, R.	3,000 00	971 17	Truesdell, W. A. M. ..	4,680 00	{ 1,523 60 1,500 00†
Kerans, J. E.	3,120 00		(including \$2,100 paid by Dept. of National Health and Welfare)		
Kerley, W. J. D.	3,561 60**		Vergette, H. T.	3,420 00	
Knight-Bruce, S.W.O.	3,297 00**		Waite, S. J.	3,300 00	1,891 45
Lapp, G. S.	3,081 60**	1,324 31	Walton, M. O.	3,300 00	
Lariviere, H.	3,660 00	2,174 40	Warden, J. T. S.	3,180 00	774 40
Laurence, R. P. G.	3,537 00**	1,228 86	Webster, D. A.	3,060 00	
Law, E.	3,300 00	2,327 90†	Whitney, J. L.	3,081 60**	1,055 61
Leslie, A. G.	3,300 00				
Lockhart, J. F.	3,060 00	872 18			
MacDonald, J. J. A.	3,000 00				
MacInnes, T. R. L.	5,340 00				
MacKay, D. M.	8,000 00				

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Arnfinson, J.	\$ 643 59	Jobe, H. A.	607 78	Nixon, A. R.	896 54
Arsenault, E.	724 10	Jutras, M. G.	1,097 25	O'Neill, J.	975 81
	605 39*	Kennedy, G. E.	930 66	Pederson, P. A.	740 02
Bartlett, J. S. R.	1,469 66†	Kirkby, I. F.	1,608 07	Rice, H. C.	1,371 45
Bell, J. R.	1,012 97	Kitella, S. J.	654 48	Robinson, W. G.	920 10
Boudreau, J. A. G.	815 89	Knapp, S. C.	1,589 55	Russell, C.	622 77
Clark, F. A.	800 58	Lamothe, J. R.	526 36	Spence, S.	599 58
Clench, B. G.	806 65	Levesque, R.	2,346 49	Staunton, J. H.	2,688 98
Findlay, J. A.	1,146 72†	Lyons, W. J.	626 57	Stevenson, J. N.	954 38
Galbois, E. J.	2,412 63	MacPherson, J. D.	542 86	Sylvester, C.	2,612 44
Gardner, J. R.	537 91	Marsh, T. B.	505 01	Taillon, L. J.	561 42
Gauthier, H.	895 08†	McGuire, W. J.	2,072 49	Taylor, W. K.	558 55
Gendron, J. R.	2,322 16	Meek, R. J.	1,000 63	Tuffnell, F. W.	671 67
Gowans, W.	1,080 77	Minnis, J. D.	1,538 36	Tunstead, W. G.	578 83
Hett, D. M.	1,708 19	Monture, R. J.	800 94	Watt, P. H.	2,791 77
Hughes, F. M.	885 13	Murphy, F. N.	601 96		
Hunter, L. C.	2,988 45	Nadeau, C. R.	1,381 33		

* Removal expenses.

** Includes cash allowance in lieu of accommodation.

† Northern allowance, annual rate.

‡ Including \$2,469.16 charged to Department of National Health and Welfare, Vote 274.

Suppliers receiving \$10,000 or over

NOTE.—Payments to contractors on public works contracts of \$5,000 or over and other special payments are described in detail under the relevant votes and are therefore not included in the following list.

CITIZENSHIP

Government of Canada—Department of Public Printing and Stationery, \$77,685.60.

IMMIGRATION BRANCH

Bell Telephone Company of Canada, Montreal, \$12,466.64; H. E. Burgess and Company, Halifax, \$10,938.24; Government of Canada—Department of National Health and Welfare, \$11,479.35, Post Office Department, \$17,491.60, Department of Public Printing and Stationery, \$193,690.97, Department of Transport, \$39,524.12; R. B. Seeton and Company, Halifax, \$12,521.85.

INDIAN AFFAIRS BRANCH

Albert & McCaffery, Ltd., Prince Rupert, B.C., \$14,530.53; Province of Alberta, \$10,554.75; Alberta Livestock Assn., Calgary, Alta., \$21,365.25; Allis-Chalmers & Rumely, Ltd., Calgary, Alta., \$28,162.37; J. H. Ashdown Hardware Co. Ltd., Winnipeg, \$18,310.66; Atlantic Trading Co., Restigouche, Que., \$17,799.47; Ballentine Co., Ltd., Toronto, \$18,811.47; Beaver Lumber Co., Winnipeg, \$43,629.35; Bowman's Lumber Yard, Vanderhoof, B. C., \$14,591.04; Province of British Columbia, \$27,844.21; Stanley Brock Ltd., Winnipeg, \$11,967.90; Burns & Co., Ltd., Calgary, Alta., \$24,050.89; Canada Cement Co., Montreal, \$10,363.85; Government of Canada—Department of Public Printing and Stationery, \$199,700.87; Canadian Fairbanks Morse Co., Ltd., Montreal, \$10,112.14; Canadian National Railways, Montreal, \$12,517.09; Central Northern Airways, Winnipeg, \$18,327.54; Cochrane Sash & Door, Cochrane, Ont., \$13,029.46; Community Store, Shubenacadie, N.S., \$38,315.77; Dominion Lumber & Fuel Co., Winnipeg, \$20,517.90; Dominion Textile Co., Montreal, \$10,562.86; T. Eaton Co., Ltd., Toronto, \$56,456.70; Eskasoni Community Store, Eskasoni, N.S., \$33,771.21; Mrs. Margaret Fraser, Rexton, N.B., \$13,923.13; R. J. Fyfe Equipment Co., Ltd., Regina, \$23,834.74; Gainers Ltd., Calgary, Alta., \$29,618.21; Hayward Lumber Co., Edmonton, \$10,956.39; R. T. Holman, Ltd., Summerside, P.E.I., \$20,284.06; Horne & Pitfield Ltd., Edmonton, \$16,598.44; Hudson's Bay Co., Winnipeg, \$407,145.90; Imperial Oil Ltd., Toronto, \$53,273.80; Johnson Transport Ltd., Ilford, Man., \$22,026.93; Kane Marr Ltd., Winnipeg, \$23,633.30; MacDonalds Consolidated Ltd., Winnipeg, \$10,823.63; Province of Manitoba, \$80,984.19; Marshall Wells Hardware Ltd., Winnipeg, \$32,995.64; Mills & Son, Carlyle, Sask., \$14,320.91; Mistassini Trading Post, Mistassini, Que., \$35,878.41; Monarch Lumber Co., Winnipeg, \$48,404.78; Mumford, Medland, Ltd., Winnipeg, \$12,073.30; A. E. Mundie & Co., Ltd., Richibucto, N.B., \$13,445.79; North American Buildings, Winnipeg, \$14,861.95; North American Lumber Co., Ltd., Winnipeg, \$12,878.62; Northern Transportation Co. Ltd., Edmonton, \$10,895.46; Province of Ontario, \$21,875.69; Park-Hannesson Ltd., Winnipeg, \$34,963.90; Philpott, Evitt & Co., Prince Rupert, B.C., \$30,214.87; Reliance Lumber Co., Vancouver, \$23,072.28; Province of Saskatchewan, \$39,199.92; Sherwin-Williams Co., Ltd., Montreal, \$10,697.52; Taylor & Drury Ltd., Whitehorse, Y.T., \$16,649.30; Paul Taylor, Burnt Church, N.B., \$10,232.29; Telegraph Cove Mills, Telegraph Cove, B.C., \$14,415.70; United Grain Growers, Winnipeg, \$15,507.86; Valley Lumber Yards, New Westminster, B.C., \$17,772.12; Vilas Furniture Co., Ltd., Cowansville, Que., \$37,385.75; West Lumber & Supply, Kinistino, Sask., \$18,873.74; George Weston Ltd., Toronto, \$23,803.29.

Appendix

INDIAN TRUST FUNDS

Statement of Receipts and Disbursements for year ended March 31, 1950

CAPITAL ACCOUNTS

Balance April 1, 1949		14,633.283 37
Receipts—		
Land sales, principal	110,159 82	
Timber dues	310,567 33	
Loan repayments	38,454 74	
Miscellaneous	43,733 61	
	<hr/>	502,915 50
		<hr/>
		15,136.203 87
Disbursements—		
Cash distribution of timber dues, etc.	66,078 06	
Enfranchisements	68,864 44	
Loans	62,406 99	
Construction	68,864 44	
Timber fire protection	18,417 39	
Miscellaneous	23,517 39	
	<hr/>	308,148 71
		<hr/>
Balance, March 31, 1950		\$ 14,828,055 16

REVENUE ACCOUNT

Balance, April 1, 1949		4,009.353 23
Receipts—		
Interest from Government	932,928 44	
Rentals, etc.	653,788 91	
Interest on land sales and timber	14,367 36	
Savings deposits	89,184 56	
Loan repayments	2,136 37	
Miscellaneous, including fines, sales of handicraft, proceeds of estates, Government grant, road grants, fur project	824,436 46	
	<hr/>	2,516,842 10
		<hr/>
		6,526.195 33
Disbursements—		
Cash distribution of interest, rentals, etc.	496,297 27	
Relief, hospital and medical fees	554,641 14	
Savings withdrawals	89,322 71	
Road repairs	91,193 04	
Farm implements and repairs, seed grain, feed and livestock	328,792 29	
Miscellaneous, including expenses re fines, handicraft, proceeds of estates, Government grant, road grants, fur project	657,704 10	
	<hr/>	2,217,950 55
		<hr/>
Balance, March 31, 1950		\$ 4,308,244 78

In addition to the cash balance in the Funds, \$140,343.85 is owing on land sale agreements, \$126,317.35 on account of Band loans and \$465.16 on timber sales. Current rental leases, if payments are made as they mature, should produce \$2,813,601.14.

The above accounts represent 490 Band accounts, each of which is a separate trust. All administration expenses are charged to parliamentary appropriations.

1949-50
PUBLIC ACCOUNTS

PART II
E

DEPARTMENT OF EXTERNAL AFFAIRS

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF EXTERNAL AFFAIRS

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:

Expenditures—		
Ordinary	9,721,389 74	
Demobilization and Reconversion	6,959,020 65	
		16,680,410 39
Revenues—		
Ordinary	392,534 06	
Special Receipts	1,835 55	
		394,369 61
Net Charge		\$ 16,286,040 78

Transactions as reflected in the Open Accounts of Canada

	March 31, 1949	1949-50 Transactions (Net)	March 31, 1950
LIABILITIES			
[10] Deposit and Trust Accounts—			
(c) Miscellaneous		1,212 85	1,212 85
[13] Sundry Suspense Accounts	12,498 47	5,814 66	18,313 13
	\$ 12,498 47	\$ 7,027 51	\$ 19,525 98

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada in Part I of this Report. Details of Open Accounts will be found on page E-18 of this section.

REVENUES

Comparative Summary

	1949-50	1948-49
Ordinary Revenue—		
A Privileges, Licences and Permits	335,620 63	365,331 80
B Proceeds from Sales	12,734 55	1,060 52
C Services and Service Fees	5,612 96	3,674 79
D Refunds of Expenditure	25,803 85	31,788 56
E Miscellaneous	12,762 07	14,799 70
Total Ordinary	392,534 06	416,655 37
Special Receipts—		
F War and Demobilization Receipts	1,835 55	758 66
Grand Total	\$ 394,369 61	\$ 417,414 03

Details

Ordinary Revenue—

A Privileges, Licences and Permits:

Passport and visa fees	335,330 74	
Rentals	289 89	
		335,620 63

B Proceeds from Sales:

Sale of used automobiles at Posts abroad	12,397 72	
Sundry	336 83	
		12,734 55

C Services and Service Fees: Consular and service fees 5,612 96

D Refunds of Previous Years' Expenditures 25,803 85

E Miscellaneous: Superannuation contributions—Diplomatic Service, \$8,633.68;
exchange, \$2,288.64; sundry, \$1,839.75 12,762 07

Total Ordinary 392,534 06

Special Receipts—

F War and Demobilization Receipts 1,835 55

Grand Total \$ 394,369 61

Certified correct.

A. D. P. HEENEY,

Under-Secretary of State for External Affairs.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
E-5		Stat. Secretary of State for External Affairs—Salary and Motor Car Allowance.....	12,000 00	12,000 00	12,000 00
A—DEPARTMENT AND MISSIONS ABROAD					
E-5	51/ 766/	Departmental Administration.....	2,288,010 00	2,000,252 06	1,856,346 21
E-5	52/ 767/	Passport Office Administration.....	186,857 70	179,858 37	142,920 39
E-6	53/ 768/	*Representation Abroad.....	5,303,407 00	4,380,299 34	4,270,132 53
E-12	54	*To authorize the use of inconvertible foreign currencies during the fiscal year 1949-50....	1 00		
E-12	Stat.	Appropriation Act No. 7, c. 42, 1949, Vote 54....	136,728 73	136,728 73	
E-12	55	To provide for hospitality in connection with visitors from abroad.....	25,000 00	16,880 81	12,944 07
E-12	56	*To provide for relief of distressed Canadian citizens abroad.....	15,000 00	9,087 43	6,534 15
E-12	57	Canadian Representation at International Con- ferences.....	225,000 00	177,342 18	218,117 67
E-14	58	*Expenses of the Canadian Delegation to the International Civil Aviation Organization....	22,300 00	11,683 41	18,806 29
E-14	59	Canadian Section of Canada-U.S. Permanent Joint Board on Defence.....	2,500 00	442 69	651 56
E-14	60	Grant to the United Nations Society in Canada.	5,000 00	5,000 00	5,000 00

PUBLIC ACCOUNTS, 1949-50: PART II

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
B—GENERAL					
THE CANADIAN GOVERNMENT'S ASSESSMENT FOR MEMBERSHIP IN THE FOLLOWING INTERNATIONAL OR COMMONWEALTH ORGANIZATIONS					
E-14	61 769	United Nations Organization.....	1,368,900 00	1,362,328 22	1,090,030 98
E-14	62 770	Specialized Agencies— Food and Agricultural Organization of the United Nations.....	201,100 00	199,500 00	190,000 00
E-15	63 771	International Labour Organization.....	209,400 00	207,340 49	
E-15	64 772	United Nations Educational, Scientific and Cultural Organization.....	313,600 00	312,778 00	320,772 00
E-15	65 773	World Health Organization.....	413,086 00	406,687 73	199,897 29
	572	Commonwealth Organizations—			
E-15	66	Commonwealth Communications Council....	8,100 00	6,160 00	2,015 00
E-15	67	Commonwealth Economic Committee.....	21,500 00	19,786 80	21,278 40
E-15	68	Commonwealth Shipping Committee.....	700 00	599 60	644 80
E-15	774	International Civil Aviation Organization.....	138,759 00	125,509 00	196,103 00
E-15	573	Inter-Allied Reparations Agency.....	7,830 00	7,823 05	27,334 92
E-16	775	Canada's Contribution to the Administration of the General Agreement on Tariffs and Trade..	20,750 00	20,665 71	
INTERNATIONAL CIVIL AVIATION ORGANIZATION					
E-16	776	To provide the International Civil Aviation Organization with office accommodation at cost.....	63,927 00	46,317 09	
INTERNATIONAL JOINT COMMISSION					
E-16	Stat.	Salaries and Expenses of the Commission.....	47,082 69	47,082 69	51,108 29
E-16	69	To provide for preliminary studies and surveys of the Midwestern Watershed (Revote).....	26,000 00	16,266 89	7,251 90
E-16	777	To provide for Canada's share of an investigation on the matter of air pollution in the vicinity of Detroit and Windsor.....	33,000 00	11,013 83	
PENSIONS AND OTHER BENEFITS					
E-17	Stat.	Annuity to the Honourable Philippe Roy.....	8 96	8 96	3,454 24
E-17	Stat.	Annuity to Mrs. Helen Young Roy.....	1,666 66	1,666 66	515 20
E-17	Stat.	The Diplomatic Service (Special) Superannuation Act.....	255 00	255 00	774 19
GENERAL					
E-17		Transfer from Vote 90, Unforeseen Expenses (Department of Finance).....	25 00	25 00	
		<i>Expenditures: from Appropriations not required for 1949-50.....</i>			20,820 48
		Total Ordinary.....	11,097,494 74	9,721,389 74	8,675,453 56
DEMobilIZATION AND RECONVERSION					
E-17	70 574	To provide for the Canadian Government's contribution to the International Refugee Organization.....	5,827,000 00	5,826,544 10	5,411,553 00
E-17	778	Near East Relief.....	65,000 00	57,476 55	73,899 72
E-17	779	International Children's Emergency Fund.....	1,075,000 00	1,075,000 00	
		<i>Expenditures: from Appropriations not required for 1949-50.....</i>			353,149 53
		Total Demobilization and Reconversion....	6,967,000 00	6,959,020 65	5,838,602 25
		Grand Total.....	\$18,064,494 74	\$16,680,410 39	\$14,514,055 81

* Complete title is shown in the following details.

Salary of the Secretary of State for External Affairs, Hon. L. B. Pearson, Salaries Act, c. 24, 1944.....	\$ 10,000 00
Motor Car Allowance to the Secretary of State for External Affairs, Appropriation Act, No. 5, c. 61, 1931.....	\$ 2,000 00

A—DEPARTMENT AND MISSIONS ABROAD

Votes 51 and 766 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	1,292,123 00	1,290,023 00	1,281,029 17
Allowances	162 00	2,262 00	2,060 19
A Printing, Stationery and Office Equipment	164,000 00	153,000 00	119,838 20
Freight, Express and Cartage	8,000 00	8,000 00	7,355 24
Telephones and Telegrams	100,000 00	100,000 00	49,876 05
Postage	215,000 00	215,000 00	112,242 66
B Travel and Removal Expenses	250,000 00	250,000 00	198,016 48
Publicity and Information	119,225 00	130,225 00	114,524 27
Teletypes	25,000 00	25,000 00	23,641 01
Courier Service	20,000 00	20,000 00	16,995 23
C Sundries	94,500 00	94,500 00	74,673 56
	<u>\$2,288,010 00</u>	<u>\$2,288,010 00</u>	<u>\$2,000,252 06</u>

As at March 31, 1950, there were 531 salaried employees being paid from this vote, of whom 184 were permanent and 347 temporary.

A Payments made to the Department of Public Printing and Stationery amounted to \$119,597.72.

B Expenditures comprise: travelling expenses, \$37,842.93, and removal expenses, \$160,173.55. Removal expenses of employees whose salaries are charged to Vote 53 are paid from this allotment.

C Expenditures comprise: subscriptions, \$18,033.88; press news, \$6,515.52; language and tuition fees, \$1,478.95; books, \$13,106.70; miscellaneous, \$35,538.51.

Votes 52 and 767 Passport Office Administration

	Estimates	Allotments	Expenditures
Salaries	109,407 00	109,407 00	109,407 00
Allotted from Vote 89, Salaries, etc.	8,200 70	8,200 70	8,200 70
Printing, Stationery and Office Equipment	66,750 00	66,750 00	61,854 97
Postage	500 00	500 00	
Sundries	2,000 00	2,000 00	395 70
	<u>\$ 186,857 70</u>	<u>\$ 186,857 70</u>	<u>\$ 179,858 37</u>

As at March 31, 1950, there were 62 salaried employees being paid from this vote, of whom 16 were permanent and 46 temporary.

Revenues arising from services provided through the above expenditures amounted to \$340,943.70 and comprised passport and visa fees, \$335,330.74, and Consular and service fees, \$5,612.96.

Votes 53 and 768 Representation Abroad—including payment of salaries of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Secretaries and Staff appointed as directed by the Governor General in Council, notwithstanding anything to the contrary in the Civil Service Act or any of its amendments

	Estimates	Allotments	Expenditures
Diplomatic Missions—			
A Argentina—Operational expenses	102,394 00	98,394 00	87,351 26
Capital items	12,500 00	6,000 00	5,382 09
	114,894 00	104,394 00	92,733 35
B Australia—Operational expenses	67,950 00	67,950 00	60,020 99
Capital items	7,000 00	7,000 00	2,039 27
	74,950 00	74,950 00	62,060 26
C Belgium—Operational expenses	136,824 00	136,824 00	123,126 52
Capital items	4,000 00	4,000 00	2,709 00
	140,824 00	140,824 00	125,835 52
D Brazil—Operational expenses	118,970 00	104,470 00	90,660 63
Capital items	10,000 00	15,700 00	10,747 05
	128,970 00	120,170 00	101,407 68
E Chile—Operational expenses	70,950 00	66,950 00	59,620 75
Capital items	4,000 00	5,000 00	1,999 95
	74,950 00	71,950 00	61,620 70
F China—Operational expenses	162,750 00	162,750 00	132,739 17
Capital items	39,000 00	14,000 00	3,587 35
	201,750 00	176,750 00	136,326 52
G Cuba—Operational expenses	74,950 00	70,950 00	61,670 24
Capital items	10,000 00	9,000 00	6,218 90
	84,950 00	79,950 00	67,889 14
H Czechoslovakia—Operational expenses	71,850 00	71,850 00	63,075 62
Capital items	7,000 00	5,500 00	4,197 65
	78,850 00	77,350 00	67,273 27
I Denmark—Operational expenses	78,700 00	78,700 00	61,799 48
Capital items	10,000 00	13,000 00	6,946 48
	88,700 00	91,700 00	68,745 96
J France—Operational expenses	291,669 00	314,669 00	307,653 89
Capital items	5,000 00	10,200 00	8,686 86
	296,669 00	324,869 00	316,340 75
K Germany-Berlin—Operational expenses	65,400 00	73,400 00	53,208 38
Capital items	5,000 00	5,000 00	4,513 45
	70,400 00	78,400 00	57,721 83
L Greece—Operational expenses	94,200 00	94,200 00	72,386 16
Capital items	8,000 00	36,000 00	23,287 39
	102,200 00	130,200 00	95,673 55
M India—Operational expenses	143,400 00	138,900 00	95,550 31
Capital items	30,000 00	200,000 00	11,767 92
	173,400 00	338,900 00	107,318 23
N Ireland—Operational expenses	63,200 00	68,900 00	62,210 01
Capital items	2,500 00	3,500 00	1,625 97
	65,700 00	72,400 00	63,835 98
O Italy—Operational expenses	111,000 00	111,000 00	98,330 55
Capital items	5,000 00	216,000 00	190,506 51
	116,000 00	327,000 00	288,837 06
P Japan—Operational expenses	80,800 00	80,800 00	65,072 36
Capital items	19,000 00	18,000 00	6,740 80
	99,800 00	98,800 00	71,813 16

DEPARTMENT OF EXTERNAL AFFAIRS

E-7

	Estimates	Allotments	Expenditures
Q Mexico—Operational expenses	113,900 00	103,900 00	89,488 38
Capital items	2,000 00	13,000 00	6,721 08
	115,900 00	116,900 00	96,209 46
R The Netherlands—Operational expenses	102,800 00	97,100 00	82,586 16
Capital items	2,000 00	20,700 00	10,120 11
	104,800 00	117,800 00	92,706 27
S Newfoundland—Operational expenses	18,300 00	4,600 00	3,817 92
T New Zealand—Operational expenses	79,400 00	79,400 00	63,494 25
Capital items	12,000 00	11,000 00	8,688 54
	91,400 00	90,400 00	72,182 79
U Norway—Operational expenses	74,800 00	69,800 00	56,128 24
Capital items	2,000 00	4,450 00	2,469 03
	76,800 00	74,250 00	58,597 27
V Peru—Operational expenses	53,600 00	30,600 00	25,173 25
Capital items	2,000 00	2,000 00	108 36
	55,600 00	32,600 00	25,281 61
W Poland—Operational expenses	71,750 00	75,750 00	58,199 72
Capital items	2,000 00	5,800 00	2,868 65
	73,750 00	81,550 00	61,068 37
X South Africa—Operational expenses	72,400 00	58,400 00	42,396 31
Capital items	34,000 00	30,000 00	23,012 18
	106,400 00	88,400 00	65,408 49
Y Sweden—Operational expenses	72,900 00	78,900 00	61,466 31
Capital items	22,000 00	22,000 00	13,992 59
	94,900 00	100,900 00	75,458 90
Z Switzerland—Operational expenses	87,650 00	64,650 00	58,407 54
Capital items	8,000 00	15,500 00	13,988 28
	95,650 00	80,150 00	72,395 82
ZA Turkey—Operational expenses	88,250 00	79,250 00	67,252 82
Capital items	15,000 00	11,500 00	7,918 79
	103,250 00	90,750 00	75,171 61
ZB U.S.S.R.—Operational expenses	168,050 00	157,050 00	137,204 27
Capital items	5,000 00	7,000 00	5,604 96
	173,050 00	164,050 00	142,809 23
ZC United Kingdom—Operational expenses	362,300 00	362,300 00	348,039 66
Capital items	180,000 00	262,000 00	234,985 93
	542,300 00	624,300 00	583,025 59
ZD Canadian Delegation to the European Division of the United Nations, Geneva, Switzerland—Operational expenses	24,300 00	38,300 00	27,012 18
Capital items	1,000 00	1,000 00	326 52
	25,300 00	39,300 00	27,338 70
ZE Canadian Delegation to the United Nations, New York—Operational expenses	137,350 00	155,250 00	140,615 63
Capital items	1,000 00	1,000 00	376 24
	138,350 00	156,250 00	140,991 87
ZF U.S.A.—Operational expenses	341,800 00	414,800 00	389,922 84
Capital items	5,000 00	8,000 00	5,887 19
	346,800 00	422,800 00	395,810 03
ZG Yugoslavia—Operational expenses	93,450 00	79,050 00	75,264 12
Capital items	2,000 00	3,000 00	963 87
	95,450 00	82,050 00	76,232 99
Total, Diplomatic Missions	4,171,007 00	4,675,657 00	3,849,939 88

	Estimates	Allotments	Expenditures
Consulates—			
ZH Boston, U.S.A.—Operational expenses	52,600 00	65,600 00	56,547 04
Capital items	1,000 00	2,500 00	1,660 77
	<u>53,600 00</u>	<u>68,100 00</u>	<u>58,207 81</u>
ZI Caracas, Venezuela—Operational expenses	13,200 00	1,160 00	186 57
Capital items	2,000 00	1,000 00	109 54
	<u>15,200 00</u>	<u>2,160 00</u>	<u>296 11</u>
ZJ Chicago, U.S.A.—Operational expenses	76,750 00	81,750 00	77,772 20
Capital items	1,000 00	1,000 00	261 75
	<u>77,750 00</u>	<u>82,750 00</u>	<u>78,033 95</u>
ZK Detroit, U.S.A.—Operational expenses	36,500 00	40,200 00	35,698 58
Capital items	1,000 00	1,000 00	185 06
	<u>37,500 00</u>	<u>41,200 00</u>	<u>35,883 64</u>
ZL Frankfurt, Germany—Operational expenses	31,350 00	31,350 00	23,654 04
Capital items	2,000 00	9,000 00	8,013 20
	<u>33,350 00</u>	<u>40,350 00</u>	<u>31,667 24</u>
ZM Lisbon, Portugal—Operational expenses		160 00	160 00
ZN New York, U.S.A.—Operational expenses	165,300 00	199,900 00	173,469 47
Capital items	1,000 00	29,800 00	28,900 53
	<u>166,300 00</u>	<u>229,700 00</u>	<u>202,370 00</u>
ZO Portland, U.S.A.—Operational expenses	950 00	990 00	870 59
ZP San Francisco, U.S.A.—Operational expenses	70,850 00	83,850 00	73,079 37
Capital items	1,000 00	1,000 00	374 61
	<u>71,850 00</u>	<u>84,850 00</u>	<u>73,453 98</u>
ZQ Sao Paulo, Brazil—Operational expenses	900 00	900 00	23 08
Total, Consulates	<u>457,400 00</u>	<u>551,160 00</u>	<u>480,966 40</u>
Miscellaneous—			
ZR New Offices	175,000 00	58,250 00	38,986 92
To build or purchase premises for offices or residences for missions abroad and to furnish and equip premises and other capital expenditures	225,000 00	18,100 00	10,406 14
Further amounts required, other than those detailed above, to allow for adjustments in Allowance Scales to meet rising costs abroad	275,000 00	240 00	
Total Miscellaneous	<u>675,000 00</u>	<u>76,590 00</u>	<u>49,393 06</u>
Grand Total	<u>\$5,303,407 00</u>	<u>\$5,303,407 00</u>	<u>\$4,380,299 34</u>

As at March 31, 1950, there were 700 salaried employees being paid from this vote, of whom 200 were permanent and 500 temporary.

In the course of post war financial settlements, Canada acquired certain blocked or inconvertible currencies which are being utilized for expenditures in the countries concerned. As expenditures are made, the equivalent in Canadian funds is charged to the above vote. Details of these transactions are as given below:

<u>Country</u>	<u>Foreign Currency</u>	<u>Canadian Equivalent</u>
Belgium	1,474,330.70 francs	32,925 41
Denmark	95,640.99 kroner	15,230 01
Germany	65,000.00 deutschmarks	17,023 50
Japan	722,434.00 yen	2,078 44
Netherlands	41,981.72 guilders	12,197 55
		<u>\$ 79,454 91</u>

A more detailed statement of expenditures from this vote by offices and objects of expenditures is given on the following page.

REPRESENTATION

	Salaries	Cost of Living Bonus for Employees Abroad	Allowances	Printing, Stationery and Office Equipment	Freight, Express and Cartage	Telephones and Telegrams
	\$ cts.	\$ cts.	.. \$ cts.	\$ cts.	\$ cts.	\$ cts.
Diplomatic Missions—						
A Argentina.....	37,467 86	1,054 65	22,825 98	814 07	139 76	1,642 69
B Australia.....	35,479 45		8,154 43	686 99	586 30	1,831 99
C Belgium.....	48,314 60		37,936 44	857 98	259 61	3,110 39
D Brazil.....	36,342 38		32,653 44	753 26	407 06	1,264 91
E Chile.....	23,300 21		22,056 92	391 41	162 98	483 35
F China.....	61,727 11		10,649 51	394 41	1,180 67	7,903 89
G Cuba.....	27,200 72		26,565 58	442 21	125 83	1,173 12
H Czechoslovakia.....	25,488 79		18,605 22	173 71	107 69	3,096 27
I Denmark.....	31,020 82		16,061 16	708 77	45 98	1,408 88
J France.....	119,382 05		93,425 92	1,874 42	2,024 19	28,132 60
K Germany-Berlin.....	29,583 27		5,092 30	343 02	117 06	69 25
L Greece.....	34,134 43	396 35	19,704 00	722 93	66 77	1,618 10
M India.....	42,298 95		25,328 95	974 97	341 38	4,961 37
N Ireland.....	33,289 68	1,447 49	19,555 63	451 72	118 01	732 56
O Italy.....	36,782 89		25,320 70	841 45	334 38	3,780 49
P Japan.....	28,566 80		5,019 00	371 96	294 83	3,115 73
Q Mexico.....	35,983 56		28,440 92	465 07	324 23	701 92
R The Netherlands.....	39,256 75		25,600 58	401 39	121 56	3,991 91
S Newfoundland.....	1,177 94		534 33	54 72	375 04	462 39
T New Zealand.....	27,564 07		12,325 47	621 92	208 89	1,659 83
U Norway.....	28,300 70		16,730 82	388 77	94 67	1,289 55
V Peru.....	11,272 36		8,817 36	202 24	34 54	220 66
W Poland.....	21,570 73		787 00	364 17	119 31	612 30
X South Africa.....	17,997 75	215 76	11,118 59	458 57	365 08	656 93
Y Sweden.....	23,893 57		18,576 45	527 80	151 90	1,660 29
Z Switzerland.....	23,322 25		17,418 05	624 73	188 85	1,071 53
ZA Turkey.....	31,456 77		21,956 93	562 39	376 66	1,262 57
ZB U.S.S.R.....	49,846 31		13,324 55	320 63	387 19	803 08
ZC United Kingdom.....	199,423 94		99,161 96	5,591 54	436 99	13,467 93
ZD Canadian Delegation to the European Division of the United Nations, Geneva, Switzerland..	9,726 81		10,676 59	208 26	132 61	1,387 96
ZE Canadian Delegation to the United Nations, New York, U.S.A.....	50,104 00		64,462 89	415 29		3,770 69
ZF U.S.A.....	196,353 80		151,125 50	4,546 78	400 87	9,672 48
ZG Yugoslavia.....	27,501 78		14,667 02	208 44	226 79	1,441 30
Consulates—						
ZH Boston, U.S.A.....	23,241 04		23,438 94	494 53	60 97	1,344 79
ZI Caracas, Venezuela.....				64 98	36 86	64 69
ZJ Chicago, U.S.A.....	30,876 90		27,931 59	523 79	142 48	1,353 90
ZK Detroit, U.S.A.....	17,676 37		11,312 31	305 71	63 68	854 43
ZL Frankfurt, Germany.....	13,439 04		4,248 26	306 20	53 46	218 09
ZM Lisbon, Portugal.....			160 00			
ZN New York, U.S.A.....	70,162 31		60,954 40	2,966 13	438 67	4,025 35
ZO Portland, U.S.A.....	860 00			7 98	2 61	
ZA San Francisco, U.S.A.....	32,745 29		27,310 51	573 30	256 22	1,355 04
ZQ Sao Paulo, Brazil.....				6 88		
Miscellaneous—						
ZR New Offices—						
Germany, Bonn.....	1,817 64		1,327 06	161 84		
Pakistan.....	5,207 03		2,744 80	385 48	93 58	46 66
The Philippines.....				81 96		
General.....						
Total—New Offices.....	7,024 67		4,071 86	629 28	93 58	46 66
	1,641,158 72	3,114 25	1,064,108 06	32,644 77	11,406 21	117,721 86

ABROAD

Postage	Travelling Expenses	Rents	Main-tenance	Food and Lodging	Miscel-laneous	Purchase of Land and Buildings	Purchase of Furnishings and Equipment	Total
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
273 02	2,228 52	14,291 25	820 52	715 80	5,077 14		5,382 09	92,733 35
1,132 54	4,749 81	3,550 31	650 93	161 15	3,037 09		2,039 27	62,060 26
539 48	6,358 21	12,972 93	2,686 75	1,460 42	8,629 71		2,709 00	125,835 52
936 11	2,300 62	11,024 59	1,764 90	103 22	3,110 14		10,747 05	101,407 68
178 00	29 84	10,461 49	642 20	1,081 11	833 24		1,999 95	61,620 70
750 03	3,851 72	8,516 73	2,113 82	15,726 05	19,925 23		3,587 35	136,326 52
262 50	159 86	1,701 00	1,018 28		3,021 14		6,213 90	67,889 14
218 96	2,308 00	4,889 96	688 75	1,477 18	6,021 09		4,197 65	67,273 27
608 23	1,440 36	5,266 98	1,009 77	150 10	4,078 43	162 90	6,783 58	68,745 96
1,535 87	7,119 64	9,302 66	9,911 87	14,634 70	20,309 97		8,686 86	316,340 75
37	2,918 43		242 80	11,773 15	3,068 73		4,513 45	57,721 83
52 12	2,302 88	6,810 60	1,460 63	384 06	4,733 29		23,287 39	95,673 55
1,486 03	5,454 58	122 53	3,861 74	3,079 25	7,640 56		11,767 92	107,318 23
307 88	1,264 92	1,232 00	641 66	112 48	3,055 98	151 85	1,474 12	63,835 98
753 96	6,362 44	14,587 07	761 12	2,506 61	6,299 44	186,391 65	4,114 86	288,837 06
348 92	3,195 38		1,227 80	12,568 32	10,363 62		6,740 80	71,813 16
138 02	713 69	17,265 62	801 79	163 58	4,489 98		6,721 08	96,209 46
574 79		1,191 02	2,460 64		8,987 52	4,219 45	5,900 66	92,706 27
18 00	107 94		141 75	567 80	378 01			3,817 92
633 18	5,571 12	4,375 15	6,148 94	430 64	3,955 04		8,688 54	72,182 79
532 66	1,389 10	4,688 60	434 53	321 05	1,957 79		2,469 03	58,597 27
94 23	81 29	3,237 50	209 87		1,003 20		108 36	25,281 61
155 89	45 53	7,563 46	54 99	21,577 56	5,348 78		2,868 65	61,068 37
1,010 82	1,581 68	4,075 40	474 31	464 26	3,977 16		23,012 18	65,408 49
1,070 78	2,546 15	4,704 03	3,786 68	554 38	3,994 28		13,992 59	75,458 90
439 86	405 99	9,469 65	2,078 72	467 43	2,920 48		13,988 28	72,395 82
220 25	1,019 47	6,713 83	581 23	131 50	2,971 22		7,918 79	75,171 61
52 00	4,087 07	11,285 22	5,872 89		51,225 33		5,604 96	142,809 23
5,865 57	4,447 15	7,968 09	387 51	588 64	10,700 34	160,044 76	74,941 17	583,025 59
914 39	13 11	2,329 23	1 52	450 60	1,171 10		326 52	27,338 70
115 14	1,226 00	14,244 75	288 07	382 74	5,606 06		376 24	140,991 87
295 00	1,217 98		12,565 89	2,604 37	11,140 17		5,887 19	395,810 03
84 34	1,085 47	5,504 67	459 19	20,167 14	3,917 98		968 87	76,232 99
277 73	1,777 55	4,913 17	79 58		918 74		1,660 77	58,207 81
500 65	835 98				20 04		109 54	296 11
187 37	419 34	3,890 63	305 44	421 88	708 82		261 75	78,033 95
105 79	2 12	947 39	175 25	425 53	387 96		185 06	35,883 64
1,487 98	1,216 78	21,937 22	168 26	2,342 53	1,822 90		8,013 20	31,667 24
606 71	2,132 89	7,561 77						160 00
			4,954 23	2,583 88	2,742 52		28,900 53	202,370 00
			194 90		342 74		374 61	870 59
					16 20			73,453 98
								23 08
22	268 33	628 56	764 58		187 35		6,113 64	11,269 22
80 21	22 45	2,460 98	11 51	3,108 91	908 27	33 51	11,084 93	26,188 32
							1,447 42	1,529 38
80 43	290 78	3,089 54	776 09	3,108 91	1,095 62	33 51	10,406 14	10,406 14
							29,052, 13	49,393 06
24,845 60	84,259 39	265,856 81	72,905 81	123,688 02	241,004 78	351,004 12	346,580 94	4,380,299 34

Vote 54 To authorize the use during the fiscal year 1949-50 in payment for the acquisition, improvement or furnishing of properties for Canadian Government offices and residences in foreign countries of inconvertible foreign currencies from deposits of such currencies which may be used only for governmental or other limited purposes in these countries and which have been received by the Government of Canada from other governments in settlement of claims arising out of military operations or war expenditures		1 00
Appropriation Act No. 7, c. 42, 1949, Vote 54.....		136,728 73
		<u>136,729 73</u>
Expenditures.....		<u>\$ 136,728 73</u>

The above expenditures represent a payment of 858,574 Danish kroner for the purchase of a residence in Copenhagen for the Minister to Denmark.

Vote 55 To provide for hospitality in connection with visitors from abroad.....		25,000 00
Expenditures.....		<u>\$ 16,880 81</u>

Vote 56 To provide for relief of distressed Canadian citizens abroad and for the reimbursement of the United Kingdom for relief expenditures incurred by its Diplomatic and Consular Posts on Canadian account.....		15,000 00
Expenditures.....		<u>\$ 9,087 43</u>

Expenditures represent payments made by the Diplomatic Missions abroad for distressed Canadians, on written agreement of repayment. Refunds of such payments or advances which are made in the same fiscal year are credited to the vote, under authority of T.B.355389, June 30, 1948.

Vote 57 Canadian Representation at International Conferences.....		225,000 00
Expenditures.....		<u>\$ 177,342 18</u>

Details of expenditures by conferences follow:

	City	Travelling expenses	Other expenditures	Total
Agreement on Tariffs and Trade...	Annecy, France	33,419 57	10,290 08	43,709 65
Air Facilitation	Geneva	293 56		293 56
Canadian Group to Japan	Tokyo		393 61	393 61
Censorship Planning	Hamilton, Bermuda	490 99	48 90	539 89
Commonwealth	Colombo, Ceylon	10,401 17	523 54	10,924 71
Commonwealth Prime Ministers....	London	1,136 84	133 36	1,270 20
Conventions on the Treatment of Victims of War	Geneva	14,769 58	1,567 44	16,337 02
Economic and Social Council of the United Nations	New York	5,290 28	327 42	5,617 70
International Civil Aviation Organ- ization	Montreal	3,864 48	40 40	3,904 88
International Refugee Organization..	Geneva	2,468 68	1,315 17	3,783 85
International Telecommunications..	Atlantic City		30 53	30 53
International Wheat Council	Washington		13 00	13 00
North Atlantic Treaty	Washington	1,378 03		1,378 03
Palestine Questions	Damascus	230 74		230 74

	City	Travelling expenses	Other expenditures	Total
Red Cross	Geneva	1,282 12	14 65	1,296 77
Tripartite Conference on Currency Questions	Washington and London ..	4,312 07	167 26	4,479 33
United Nations Assembly	New York	47,861 91	24,416 47	72,278 38
United Nations Educational, Scientific and Cultural Organization ...	Paris	3,181 30	270 00	3,451 30
Sundry		6,892 46	516 57	7,409 03
		<u>\$ 137,273 78</u>	<u>\$ 40,068 40</u>	<u>\$ 177,342 18</u>

Following is a list of delegates and personnel who received travelling expenses of \$500 or over. It should be noted that the amounts shown are not included in the travelling expenses of Honourable Members of the Senate, Members of the House of Commons and Government employees listed elsewhere.

	Amount		Amount		Amount
<i>Honourable Members of the Senate</i>		McIntosh, L.	816 26	National Health and Welfare:	
Wilson, Hon. Cairine	659 47	McNaughton, A. G. L.	776 18	Curry, R. B.	700 88
<i>Members of the House of Commons</i>		Meech, F. M.	1,143 48	Davidson, G. F. ..	526 05
Eudes, Raymond	983 38	Menzies, A. R.	958 63	Godsoe, F.	781 52
Martin, Hon. Paul	1,869 07	Morphy, D.	833 10	Sinclair, D. B.	1,427 27
Pearson, Hon. L. B.	3,517 05	O'Keefe, C.	517 50	Watkinson, E. A. .	1,083 08
<i>Government Employees by Departments, etc.</i>		Perrault, H.	850 83	Royal Canadian Mounted Police:	
<i>Agriculture:</i>		Pick, A. J.	842 57	Armstrong, T. ...	841 02
Richard, A. E.	2,261 73	Read, T. H. W.	996 23	Claeys, E. J.	838 17
<i>External Affairs:</i>		Reid, E.	1,009 77	Riddell, R. G.	857 04
Asselin, O.	863 29	Ritchie, A. E.	827 10	Featherstone, A. E.	878 25
Bayard, M. A.	514 99	Ritchie, C. S. A.	580 29	Jutras, R.	915 46
Blais, M.	1,137 39	Robbins, A. M. U.	1,590 09	Secretary of State:	
Carlisle, F.	725 03	Robinson, H. B. O.	1,320 52	Dumont, T.	1,913 67
Carter, E. A.	696 92	Rochon, L.	920 37	Trade and Commerce:	
Craig, N.	740 15	Sarrazin, L.	907 65	Barrow, B. G.	2,824 22
Clark, M.	721 72	Savage, W.	1,099 77	Beaupre, T. N.	984 13
Cleveland, J. H. ..	900 27	Smith, L.	930 56	Heasman, G.	630 94
Couillard, L. E. ..	3,672 04	Stoner, O. G.	1,441 62	Isbister, C. M.	1,056 38
Couturier, M.	840 47	Sylvestre, G.	722 42	Kemp, H. R.	2,948 70
Craig, N.	740 15	Thurrott, J. H.	1,122 67	Marshall, J. T.	901 44
Davis, R. W.	917 49	Tovell, F. M.	652 75	Neal, A. L.	2,022 95
Desy, J.	716 05	Towe, P. M.	1,086 61	Pierce, S. D.	1,224 25
Deveau, L.	882 77	Tremblay, P.	887 95	St. Laurent, G. ...	1,798 04
Doran, R. S.	899 64	Vaillancourt, E. ..	4,504 35	Transport:	
Douglas, M.	1,167 94	Watkins, J. B. C.	1,356 95	Booth, C. S.	1,099 75
Fortier, H.	837 90	Wershof, M. H.	2,309 01	Irwin, J. A.	540 87
Gordon, M.	776 12	Wilgress, L. D.	2,713 20	Kerr, J. W.	1,159 15
Grimes, M.	845 55	Wright, H. H.	2,698 84	Veterans Affairs:	
Halstead, J. H. ..	585 05	Finance:		Burns, E. L. M. ...	1,004 92
Henson, M.	1,751 13	Callaghan, W. J. ...	1,854 45	Others—	
Hobbs, O. E.	552 25	Deutscher, J. J.	1,697 86	Bruchesi, J.	500 00
Holmes, J. W.	645 60	Dickinson, J. E.	665 20	Campbell, C. J. ...	1,130 43
Jay, R. H.	1,095 87	McCarthy, P.	1,388 34	Corbett, E. A.	500 00
Johnson, L. O.	695 00	Perry, G. N.	2,060 02	Other travelling expenses (each under \$500)	14,944 49
Lepan, D. V.	990 54	Pollock, S.	2,671 03		
MacKay, R. A.	552 97	Reisman, S. S.	2,596 78		
Mayrand, L.	1,657 28	National Defence:			
		Armstrong, W. B. ..	2,607 45	Total travelling expenses	<u>\$137,273 78</u>
		Crawford, J. N. B. .	1,904 85		

Vote 58 Expenses of the Canadian Delegation to the International Civil Aviation Organization, including salaries of the Canadian Delegate and Staff, notwithstanding anything to the contrary in the Civil Service Act or any of its amendments

	Estimates	Allotments	Expenditures
Salaries		9,480 00	6,139 83
Allowances		4,300 00	1,333 32
Printing, Stationery and Office Equipment		500 00	469 55
Freight and Express		100 00	3 00
Telephones and Telegrams		750 00	510 25
Postage		100 00	66 50
Travel		550 00	226 84
Rent, Fuel and Light		3,000 00	2,806 67
Sundries		3,520 00	127 45
	<u>\$ 22,300 00</u>	<u>\$ 22,300 00</u>	<u>\$ 11,683 41</u>

The amount of the above vote was not subdivided in the Estimates; the allotments were as authorized by Treasury Board.

Expenditures represent payments in connection with the maintenance of the office of the permanent Canadian Delegate at Montreal.

As at March 31, 1950, there were 2 salaried employees being paid from this vote, of whom 1 was permanent and 1 temporary.

Vote 59 Canadian Section of Canada-U.S. Permanent Joint Board on Defence.....	2,500 00
Expenditures.....	\$ 442 69

Expenditures represent payment of travelling and sundry expenses of the Canadian members of the Board.

Vote 60 Grant to United Nations Society in Canada.....	5,000 00
Expenditures.....	\$ 5,000 00

B—GENERAL

THE CANADIAN GOVERNMENT'S ASSESSMENT FOR MEMBERSHIP IN THE FOLLOWING INTERNATIONAL OR COMMONWEALTH ORGANIZATIONS

Votes 61 and 769 United Nations Organization.....	1,368,900 00
Expenditures.....	\$1,362,328 22

The above expenditures represent a payment of \$1,297,455.45 (U.S.).

Votes 62 and 770 Specialized Agencies—Food and Agricultural Organization of the United Nations.....	201,100 00
Expenditures.....	\$ 199,500 00

The above expenditures represent a payment of \$190,000 (U.S.).

Votes 63 and 771 Specialized Agencies—International Labour Organization.....	209,400 00
Expenditures.....	\$ 207,340 49

The above expenditures represent a payment of \$188,491.35 (U.S.).

Votes 64 and 772 Specialized Agencies—United Nations Educational, Scientific and Cultural Organization.....	313,600 00
Expenditures.....	\$ 312,778 00

The above expenditures represent a payment of \$297,980 (U.S.).

Votes 65, 773 and 572 Specialized Agencies—World Health Organization.....	413,086 00
Expenditures.....	\$ 406,687 73

The above expenditures represent a payment of 1,583,180.09 Swiss francs.

Vote 66 Commonwealth Organizations—Commonwealth Communications Council.....	8,100 00
Expenditures.....	\$ 6,160 00

The above expenditures represent a payment of £2,000.

Vote 67 Commonwealth Organizations—Commonwealth Economic Committee.....	21,500 00
Expenditures.....	\$ 19,786 80

The above expenditures represent a payment of £5,610.

Vote 68 Commonwealth Organizations—Commonwealth Shipping Committee.....	700 00
Expenditures.....	\$ 599 60

The above expenditures represent a payment of £170.

Vote 774 International Civil Aviation Organization.....	138,759 00
Expenditures.....	\$ 125,509 00

Vote 573 Inter-Allied Reparations Agency.....	7,830 00
Expenditures.....	\$ 7,823 05

The above expenditures represent a payment of 354,787 Belgian francs.

Vote 775 Canada's Contribution to the Administration of the General Agreement on Tariffs and Trade.....	20,750 00
Expenditures.....	\$ 20,665 71

The above expenditures represent a payment of 80,302.82 Swiss francs.

INTERNATIONAL CIVIL AVIATION ORGANIZATION

Vote 776 To provide the International Civil Aviation Organization with Office accommodation at cost.....	63,927 00
Expenditures.....	\$ 46,317 09

P.C. 31/1784, April 5, 1950 authorized this expenditure to provide for the payment to the Department of Public Works of a portion of the rental charged by the Canadian National Railways for space in the Canadian National Railways Building in Montreal.

INTERNATIONAL JOINT COMMISSION

Salaries and Expenses of the Commission (1-2, Geo. V, c. 28).....	\$ 47,082 69
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Chapter 28 of the Statutes of 1911 confirmed the signing of a Treaty with the United States of America at Washington, January 11, 1909 "to prevent disputes regarding the use of boundary waters and to settle all questions which are now pending between the United States and the Dominion of Canada involving the rights, obligations or interests of either in relation to the other or to the inhabitants of the other, along their common frontier, and to make provision for the adjustment and settlement of all such questions as may hereafter arise".

The Treaty further provided for the establishment and maintenance of a Commission composed of six Commissioners, three on the part of each country. The United States and Canadian Sections of the Commission may each appoint a Secretary. The salaries and personal expenses of the Commission and the Secretaries are paid by their respective Governments and joint expenses are shared equally.

The above expenditures comprised: salaries, \$26,833.61; travelling expenses, \$12,215.39; rent, \$5,181.15; and sundries, \$2,852.54.

As at March 31, 1950 there were 8 salaried employees being paid from this vote, of whom 4 were permanent and 4 temporary.

Vote 69 To provide for preliminary studies and surveys of the Midwestern Watershed (Revote)	26,000 00
Expenditures.....	\$ 16,266 89

The expenditures include legal fees paid to H. W. Pope, Moose Jaw, Saskatchewan, under authority of P.C. 6/1762, April 20, 1948, as amended, at a per diem rate of \$125 amounting to \$4,125, and travelling expenses of \$1,123.58. The balance of the expenditures represents a payment to the Department of Resources and Development for work done by that Department in carrying out these studies and surveys.

Vote 777 To provide for Canada's share of an investigation on the matter of air pollution in the vicinity of Detroit and Windsor.....	33,000 00
Expenditures.....	\$ 11,013 83

As at March 31, 1950, there were 2 temporary salaried employees being paid from this vote.

Canada's share represented: salaries of two laboratory technicians, \$2,852.40; travelling expenses of government officials, \$2,741.84; and purchase of equipment and supplies, \$5,419.59.

PENSIONS AND OTHER BENEFITS

Annuity to the Honourable Philippe Roy, Appropriation Act No. 4, c. 54, 1938.....\$	8 96
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Annuity to Mrs. Helen Young Roy, Appropriation Act No. 2, c. 15, 1949.....\$	1,666 66
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The Diplomatic Service (Special) Superannuation Act, c. 56, 1947, as amended.....\$	255 00
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The Diplomatic Service (Special) Superannuation Act, c. 56, 1947, as amended, provides superannuation benefits for senior appointees of the Department of External Affairs serving outside Canada. Under the provisions of this Act, every official of the status designated in the Act who is not a contributor under the Civil Service Superannuation Act shall, by reservations from his salary, contribute 6 per cent of such salary to the Consolidated Revenue Fund. These contributions are credited to Ordinary Revenue—Miscellaneous.

The above expenditures represent a refund, pursuant to the provisions of section 3 of the Act, as amended, and under authority of P.C. 13/3233, June 30, 1949 to Hon. C. J. Burchell, former High Commissioner for Canada to Newfoundland, of the total of his contributions without interest.

GENERAL

Transfer from Vote 90, Unforeseen Expenses (Department of Finance).....	25 00
Expenditures.....\$	25 00

T.B.378390, September 29, 1949 authorized the expenditure to cover the cost of a floral tribute on behalf of the Canadian Government on the occasion of the death of Mrs. Warwick Chipman, late wife of the Canadian High Commissioner Designate to India.

DEMobilIZATION AND RECONVERSION

Votes 70 and 574 To provide for the Canadian Government's contribution to the International Refugee Organization.....	5,827,000 00
Expenditures.....\$	5,826,544 10

The above expenditures represent payment of \$2,396,117 (U.S.) and \$3,190,815.40 in Canadian Funds.

Vote 778 Near East Relief.....	65,000 00
Expenditures.....\$	57,476 55

Expenditures represent payment made to the Canadian Commercial Corporation to cover cost of transportation and handling charges on shipment of food to United Nations Relief for Palestine Refugees.

Vote 779 International Children's Emergency Fund.....	1,075,000 00
Expenditures.....\$	1,075,000 00

Payment was made to the Canadian Commercial Corporation, the agent in Canada for the United Nations International Children's Emergency Fund.

Comparative Statement of Accounts Receivable

	March 31, 1950	March 31, 1949
Current Year	60,459 96	64,208 81
Previous Years—Collectable	2,228 35	2,748 97
—Uncollectable	nil	56 13
	<u>\$ 62,688 31</u>	<u>\$ 67,013 91</u>

OPEN ACCOUNTS

	Cr. Balance Mar. 31, 1949	Debit	Credit	Cr. Balance Mar. 31, 1950
[10] Deposit and Trust Accounts				
(c) Miscellaneous—				
A <i>Empress of Ireland</i> Relief Fund.....		2,342 73	3,555 58	1,212 85
[13] Sundry Suspense Accounts				
B External Affairs—Suspense.....	12,332 44	64,441 51	70,256 17	18,147 10
C Unclaimed Cheques Suspense—External Affairs	166 03			166 03
	<u>12,498 47</u>	<u>64,441 51</u>	<u>70,256 17</u>	<u>18,313 13</u>
	<u>\$ 12,498 47</u>	<u>\$ 66,784 24</u>	<u>\$ 73,811 75</u>	<u>\$ 19,525 98</u>

A This fund was raised by subscription in Great Britain following the sinking of the *Empress of Ireland* in 1914. Credits are deposited to the credit of the Receiver General of Canada in the Bank of Montreal, London, England, by the Public Trustee of the Fund. These deposits are credited to this account and the Department of External Affairs, the agent in Canada for the Trustee, makes disbursements to beneficiaries both here and in the United States.

B Receipts which cannot be allocated immediately are credited to this account pending clearance to the proper accounts.

C All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue, are credited to this account pending claims therefor.

**Employees Receiving Salaries at Annual Rates of \$3,000 or over and
Travelling Expenses of \$500 or over**

The first list contains the names, annual salary rates and annual allowance rates of all salaried employees who were receiving \$3,000 or over as at March 31, 1950. Also included are the travelling expenses or removal expenses of these employees where the amount was \$500 or over.

The second list contains the names of other salaried employees who received travelling or removal expenses of \$500 or over.

Salaried employees receiving \$3,000 or over

	Salary rate	Travelling expenses	Removal expenses
OTTAWA			
Heeney, A. D. P., Under-Secretary of State for External Affairs.. \$	15,000 00	\$ 1,023 63	
Reid, E., Deputy Under-Secretary of State for External Affairs....	10,000 00		
Mayrand, L., Assistant Under-Secretary of State for External Affairs	8,000 00		
Moran, H. O., Assistant Under-Secretary of State for External Affairs	8,000 00	571 19	
Ritchie, C. S. A., Assistant Under-Secretary of State for External Affairs	8,000 00		\$ 1,663 01

	Salary rate	Travelling expenses	Removal expenses
Glen, Hon. J. A., Chairman, Canadian Section, International Joint Commission	7,500 00	788 14	
Anderson, A. C.	6,300 00		
Andrew, A. J.	4,140 00		
Beattie, L.	3,540 00		
Belanger, J. E.	3,960 00	1,133 32	
Bellemare, E. R.	4,500 00		
Blockley, H. T. W.	3,480 00		
Boyce, J. F.	4,380 00		
Bow, M. N.	3,180 00		
Broadbridge, A. F.	3,480 00		
Brown, J. C. G.	3,180 00		
Brown, K. C.	3,180 00		
Burbridge, K. J.	5,220 00	588 56	
Cadieux, M.	4,980 00	694 67	
Campbell, P. G. R.	4,080 00		
Carlisle, F. M.	3,600 00		
Cave, G. A.	4,140 00		
Chance, L. G.	6,900 00	1,096 92	
Clark, H. F.	4,140 00	937 08	
Cleveland, J. H.	4,740 00		
Coleman, M. H.	3,600 00		
Cooper, A. L.	3,420 00		
Couillard, J. L. E.	4,980 00		
Crean, G. G.	5,220 00		
Crepault, A. R.	3,180 00		
Cullen, W. H.	3,660 00		
Daley, S. C.	3,300 00		
Day, A. A. (including terminable allowance, \$1,500**)	7,200 00**	1,496 25**	
Delisle, J. L.	4,320 00	1,360 86	511 01
Dench, M. I.	3,300 00		
Dougan, J. A.	3,180 00		
Durbin, W. St. L.	4,320 00		
Eberts, C. C.	4,980 00		
Erichsen-Brown, J. P.	4,320 00		
Feaver, H. F.	6,300 00		
Ford, R. A. D.	4,980 00		2,143 95
Fournier, J.	4,980 00		
Gauvin, M.	3,480 00		
George, J.	4,080 00		
Gillan, P. A. Q.	3,060 00		
Gilmour, E. H.	4,500 00		
Glazebrook, G. P.	7,200 00	1,542 85	
Gordon, M.	3,540 00		
Grandy, J. F.	3,300 00		
Griffin, A. G. S.	4,980 00		
Hardy, J. C.	3,300 00		
Hart, G.	3,660 00		
Hemsley, S. D.	6,300 00		
Hilborn, G. W.	3,960 00		
Holmes, W. H.	3,060 00		
Hooton, F. G.	3,180 00		
Horwood, J. A.	3,240 00		
Howard, P. A.	3,540 00		
Kirk, F. M.	3,360 00	1,038 23	
Langille, G. C.	3,480 00		
Langley, J. D.	3,060 00		
Langlois, J. S. M.	3,600 00		
LePan, D. V.	5,460 00		
MacCallum, E. P.	4,140 00		
MacDermot, T. W. L.	7,500 00		
Macdonald, M. E. (including terminable allowance, \$600)	3,660 00		
MacKay, R. A.	7,800 00		
MacPherson, M. A.	3,180 00		
Mahoney, M.	3,180 00		
McCardle, J. J.	3,420 00	2,164 52	2,035 01

	Salary rate	Travelling expenses	Removal expenses
McCordick, J. A.	4,740 00	683 02	1,068 19
McIlwraith, K. D.	3,180 00		
McInnes, G. C.	4,980 00		
McKenzie, M.	4,080 00		
McKinney, J. R.	3,180 00		
McLeod, W. P.	3,660 00		
McNaughton, A. G. L.	7,500 00	1,562 76	
Meagher, B. M.	3,960 00		
Measures, W. H.	6,300 00		
Menzies, A. R.	4,980 00		
Mitchell, J.	3,420 00		
Moore, V. C.	3,180 00		
Morin, P. E.	4,320 00		
Nutt, J. S.	3,180 00		
O'Brien, J. W.	4,500 00		
Olivier, W. G. M.	3,600 00		
Phillips, R. A. J.	3,840 00	1,833 22	576 82
Pick, A. J.	4,980 00		
Plumptre, A. F. W.	7,800 00		
Pollack, I. C.	4,140 00		
Rau, G. A.	3,600 00	2,854 37	
Read, T. H. W.	3,300 00		
Reading, P.	5,460 00		
Riddell, R. G.	6,900 00		
Robinson, H. B.	3,480 00		
Roe, M. G.	3,660 00		
Roger, F. B.	3,300 00		
Rogers, E. B.	5,640 00		
Rogers, R. L.	3,600 00		582 43
Scott, S. M.	6,600 00		2,273 25
Seaborn, J. B.	3,180 00		
Smith, E. G.	3,480 00		
Smith, J. G.	3,060 00		
Spence, G.	7,500 00	3,830 80	
Starnes, J. K.	4,740 00		904 78
Stewart, F. D. L.	3,480 00		
Stoner, O. G.	3,600 00		
Sutherland, E. M.	4,320 00	1,092 20	
Tovell, F. M.	3,840 00		
Tremblay, P.	4,980 00		3,366 60
Wainman-Wood, T. B. B.	3,540 00		
Wahnsley, D. R.	3,300 00		
Wardroper, W. K.	3,300 00		
Weld, J. D. M.	3,600 00	704 33	
Williams, B. M.	3,600 00		
Wright, H. H. (including secretarial allowance, \$600)	4,200 00		
Young, A. J.	3,060 00		

OUTSIDE OTTAWA

Diplomatic Missions—

Argentina:

*Kearney, J. D., Ambassador	\$ 10,000 00	\$ 9,792 00	\$ 4,904 39
Davis, H. F.	4,320 00	3,583 92	
Roy, L. V. J.	5,640 00	2,617 92	

Australia:

*LaFleche, Hon. L. R., High Commissioner ..	10,000 00	3,492 00	\$ 1,847 50	4,440 21
Maybee, J. R.	3,840 00	1,620 00		5,601 08
Ross, A. D.	3,960 00	1,620 00		

Belgium:

*Doré, V., Ambassador	10,000 00	13,092 00	2,421 39	
Chaput, R.	4,140 00	6,582 00		1,578 76
Smith, A. C.	5,640 00	6,864 00		2,943 56
Thurrott, J. H.	3,960 00	6,030 00		

	Salary rate	Allowance rate	Travelling expenses	Removal expenses
<i>Diplomatic Missions—Continued</i>				
Brazil:				
*Macdonald, J. S., Ambassador.....	8,000 00	15,336 00		
Stark, W. G.	5,640 00	5,975 76	670 28**	
Wilson, D. B.	3,300 00	5,218 56		2,996 71
Chile:				
*Elliott, C. F., Ambassador	10,000 00	15,000 00		
Beaudry, G. V.	4,320 00	5,771 04		
†China:				
Davis, Hon. T. C., Ambassador.....	10,000 00		3,209 55	2,051 87
Ballachey, F. G.	3,480 00			
Patterson, G. S.	7,200 00	2,400 00		2,393 19
Ronning, C. A.	6,000 00	3,000 00		
Cuba:				
*Coleman, E. H., Minister.....	10,000 00	12,192 00		633 86
Cameron, R. P.	3,300 00	6,408 00		
McGregor, B. M.	3,060 00	3,372 00		
Czechoslovakia:				
Irwin, J. A., Chargé d'Affaires.....	3,600 00	6,876 00		
Blais, M.	3,180 00	2,952 00		944 51
Denmark:				
*Laureys, H., Minister.....	10,000 00	6,192 00		
Campbell, R.	3,960 00	1,620 00	1,440 36	1,075 02
Cornett, D. M.	3,480 00	3,699 72		712 47
France:				
*Vanier, G. P., Ambassador.....	10,000 00	23,592 00		
Macdonnell, R. M., Minister.....	8,000 00		2,962 03	4,353 00
Caza, R. M.	3,360 00	2,952 00		2,811 42
Charpentier, F.	5,220 00	8,061 60		
Duchastel, J. W.	3,060 00	2,580 00		
Dumas, P.	3,180 00	4,141 32		980 63
Kidd, G. P.	4,320 00	7,423 80		969 34
Kilgour, A. R.	3,480 00	4,211 40		
Meech, F. M.	3,300 00			1,328 56
Monette, A.	6,300 00	5,785 92	3,567 08	
Robertson, H. M.	3,540 00		1,012 76	
†Germany-Berlin:				
Molson, P. T.	3,720 00			
Greece:				
*Magann, G. L., Ambassador.....	8,000 00	13,836 00		2,397 58
Riddell, G. G.	3,540 00	5,442 00		
India:				
*Chipman, W. F., High Commissioner.....	10,000 00	13,992 00		4,605 56
Bridle, P. A.	4,320 00	4,917 12		4,088 29
Chatillon, C. C. E.	3,960 00		1,067 01	
Jay, R. H.	3,180 00	3,276 00		1,924 58
Ireland:				
*Turgeon, Hon. W. F. A., High Commissioner	10,000 00	2,892 00	1,682 47	
Chapdelaine, J. A.	5,640 00	7,918 80	1,708 15	592 00
Hicks, D. B.	4,320 00	3,855 84		2,427 74
Italy:				
*Désy, J., Ambassador.....	10,000 00	16,092 00	5,627 11	1,653 21
Beaulne, Y.	3,720 00	6,405 36		3,165 16
Carter, T. L.	4,320 00	600 00		
Teakles, J. M.	4,140 00			1,408 69
Williamson, K. B.	3,300 00	5,565 00		1,684 02
†Japan:				
Norman, E. H., Head of Mission.....	6,300 00	3,552 00		
Clarke, F. W.	3,420 00	180 00		
McGaughey, C. E.	3,480 00			3,632 24
Mexico:				
*Hebert, C. P., Ambassador.....	8,360 00	12,336 00		
Blanchette, A. E.	3,120 00	4,264 80		
Dier, O. W.	3,480 00	4,654 20		
Sicotte, G.	4,740 00	5,197 44		

	Salary rate	Allowance rate	Travelling expenses	Removal expenses
<i>Diplomatic Missions—Continued</i>				
The Netherlands:				
*Dupuy, P., Ambassador.....	9,440 00	9,252 00		
Hoogendyk, W. F.	3,540 00	1,860 00		
Stephens, L. A. D.	4,740 00	4,389 84		
New Zealand:				
*Rive, A., High Commissioner.....	8,000 00	8,232 00	5,532 65	
Ireland, A. M.	3,960 00	1,557 72		
Norway:				
*Garland, E. J., Minister.....	8,000 00	7,836 00	1,219 05	
Burwash, H. D.	3,960 00	2,265 36		899 61
Peru:				
Cook, J. M., Chargé d'Affaires.....	3,300 00	6,410 76		
†Poland:				
Kirkwood, K. P., Chargé d'Affaires.....	7,200 00	732 00		
Foote, J. D.	3,540 00		571 67	
South Africa:				
*McGreer, E. D., High Commissioner.....	8,000 00	6,036 00		
McGill, A. S.	3,180 00			2,547 46
Thibault, J. E.	3,420 00	2,237 76		
Sweden:				
*Stone, T. A., Minister.....	8,000 00	10,536 00	2,214 40	3,506 40
Southam, G. H.	3,600 00	4,523 16	819 05	2,750 66
Switzerland:				
Renaud, P. E., Chargé d'Affaires	7,200 00	10,992 00	1,349 31**	
Turkey:				
*Odium, V. W., Ambassador	10,000 00	12,792 00		
Munro, D. W.	3,420 00	6,802 20		1,300 04
U.S.S.R.:				
*Watkins, J. B. C., Chargé d'Affaires	6,300 00	6,118 00		
*Crowe, M. A.	3,480 00	2,900 00	1,067 23	
*McMorris, L. S.	6,000 00		843 09	
*Stansfield, D.	3,600 00	2,900 00		1,572 31
United Kingdom:				
*Wilgress, L. D., High Commissioner	12,000 00	18,420 00		581 62
Cote, E. A.	4,980 00	5,045 88		519 91
Hall, A. L.	3,660 00	1,398 00		
Halstead, J. G. H.	3,480 00	1,649 40		
Horne, H. R.	3,600 00	2,796 00		
Hudd, F.	7,800 00	3,720 00	517 32	2,027 77
Moodie, C.	5,640 00	4,796 88	1,048 06	
Rae, S. F.	5,640 00	5,250 36		1,130 36
Ritchie, A. E.	4,980 00	4,582 56		
Sigvaldason, J. P.	3,840 00	2,897 16		
Spencer, R. M.	3,180 00	802 44		
Warren, J. H.	3,960 00	1,937 40		
Wershof, W. H.	6,300 00	5,659 56		
Canadian Delegation to the European Division of the United Nations, Geneva, Switzerland:				
Berlis, N. F.	4,140 00	6,444 00		
Canadian Delegation to the United Nations, New York:				
Holmes, J. W., Acting Permanent Delegate...	6,300 00	10,172 04		
Carter, H. H.	4,140 00	6,329 04		
Grande, G. K.	3,600 00	5,054 40		
U.S.A.:				
*Wrong, H. H., Ambassador	12,000 00	25,320 00		
Matthews, W. D., Minister	8,000 00	12,936 00		968 38
Carter, B. E.	3,540 00	1,675 68		
Collins, R. E.	4,980 00	6,907 20		
Cote, J. J. M.	3,720 00	3,160 80		
Cox, G. E.	3,600 00	4,658 52	705 64	935 74
Dunn, R. W. A.	3,720 00	6,168 00		
Ignatieff, G.	6,000 00	8,967 84		
LaVigne, J. H.	3,600 00	5,268 00		
Malone, T. P.	4,740 00	7,140 00		

	Salary rate	Allowance rate	Travelling expenses	Removal expenses
Diplomatic Missions—Concluded				
<i>U.S.A.—Concluded</i>				
Mather, G.	3,060 00	1,460 16		
Murray, J. R.	4,320 00	6,994 80		
Towe, P. M.	3,480 00	3,810 60		
Wallis, B. A.	3,600 00	6,168 00		
†Yugoslavia:				
*Vallancourt, J. E., Minister	10,000 00	14,392 00		
Branscombe, R. E.	3,300 00			1,256 65
Consulates—				
<i>Boston:</i>				
Newton, T. F. M., Consul	6,000 00	8,052 00	1,447 79	
Beaulieu, P. A.	4,980 00	8,094 00		
Tait, R. H.	5,460 00	900 00		
<i>Chicago:</i>				
Turcotte, E., Consul General	6,900 00	12,552 00	777 73	
Menzies, D. R.	3,600 00	5,976 00		
West, C. H.	4,320 00	6,480 00		
<i>Detroit:</i>				
Hurley, J. J., Consul	6,300 00	8,052 00		
Power, G. F.	3,300 00	2,591 76		
<i>Frankfurt, Germany:</i>				
Hicks, A. J., Consul	4,500 00	4,474 80		
<i>New York, U.S.A.:</i>				
Scully, H. D., Consul General	10,000 00			1,905 02
*Greene, K. A., Consul General	10,000 00	14,892 00	1,310 11	2,014 92
Cannon, A. E. L.	3,960 00	6,120 00		
Freifeld, S. A.	4,140 00	6,252 00		
Keith, B. A.	3,960 00	5,028 00		
LeFeuvre, S. G.	3,600 00	4,836 00		
<i>San Francisco, U.S.A.:</i>				
Scott, H. A., Consul General	8,000 00	12,936 00	1,474 17	
Bearman, G. M.	3,540 00	2,347 20	165 00	
Senior, C. N.	4,740 00	6,756 00		
New Offices—				
<i>Bonn, Germany:</i>				
*Pope, M., Head of Mission	10,000 00	8,892 00	2,599 58	
†Pakistan:				
*Johnson, D. M., High Commissioner	8,000 00	13,536 00	553 74	
Murray, G. S.	3,180 00			1,335 99

Other salaried employees who received travelling or removal expenses of \$500 or over

	Travelling expenses	Removal expenses		Travelling expenses	Removal expenses
OTTAWA			OUTSIDE OTTAWA		
Anton, N.	\$ 8,287 72		Diplomatic Missions—		
Barnes, G. H.		\$ 1,016 77	Argentina:		
Beckett, G. W.	8,369 73		Brewer, V. M.		
Bleau, J.	705 19		Patterson, E. R.		
Burgess, F.	860 20		Australia:		
Currie, H.	581 06		Kelly, J. M.		
Finlayson, S. M.	701 57		Brazil:		
Gagne, E.	571 43		Bell, L. A.		
Gagnon, F.	687 88		China:		
Higman, M. L.	1,267 33		Curtin, M. A.		
Hyndman, A. M.	848 31		Czechoslovakia:		
Laidman, E. R.	507 82		Farmer, B. W.		
Lockhart, M.	753 31		Groome, M. E.		
Nelson, M. E.	583 92		France:		
O'Malley, E. H.	540 56		Lemieux, J. M.		
Shelton, J.		717 95	Miller, J. T.		
Stearn, E. V.	783 10		Vaucher, P.		
Stewart, H. B.		2,147 36	Woodham, S. J.		
Thorne, A.	501 02				

	Travelling expenses	Removal expenses		Travelling expenses	Removal expenses
Diplomatic Missions— <i>Concluded</i>					
Greece:			New Zealand:		
Derby, K. E.		637 29	Berlet, L. H.	1,014 22	792 34
India:			Peden, M. J.		751 10
Brown, K. M.	864 20**	769 03	South Africa:		
Kilsby, V. E.	841 20		MacAfee, G.		654 34
Sewell, S. H.		893 10	U.S.A.:		
Italy:			Dove, J.	900 16	
Nadeau, N. M.		510 61	U.S.S.R.:		
Japan:			Barclay, M. J. M. ..		613 65
Kirkpatrick, W. J. ..		755 17	New Offices—		
McKay, M. A.		819 59	Pakistan:		
			Bingham, W.	907 38	
			Hooper, C. W.		1,472 14

*In addition to allowances as listed, these officials are supplied with living accommodation.

†Food and lodgings furnished in lieu of living allowances.

**These items include amounts for travelling expenses charged as follows: Department of Labour, Vote 146, \$2,391.63; Privy Council Office, Vote 851, \$1,496.25. The salary and terminable allowance of A. A. Day from April 8, 1949 were also charged to the latter vote.

Suppliers receiving \$10,000 or over from this Department

Henry Birks & Sons Limited, Montreal, \$10,323.83; Government of Canada—Canadian Commercial Corporation, \$57,476.55, Department of National Defence, \$25,445.48, National Film Board, \$19,077.66, Department of Public Printing and Stationery, \$111,798.25, Department of Public Works, \$51,498.24; Canadian National Railways, Ottawa, \$53,450.76; Canadian National Telegraphs, Ottawa, \$19,742.43; Canadian Pacific Railway Company, Ottawa, \$66,088.54; A. M. Crawford Co. Ltd., Toronto, \$10,542.25; General Motors of Canada, Limited, Oshawa, Ont., \$28,405.41; North American Telegraph Company, Montreal, \$10,449.53; Northern Electric Company Limited, Ottawa, \$12,713.15; H. H. Popham and Company Limited, Ottawa, \$13,782.66; Robert Simpson Company Limited, Toronto, \$27,678.99; J. & J. Taylor Limited, Toronto, \$32,187.48; Trans-Canada Air Lines, Winnipeg, \$99,522.26.

1949-50
PUBLIC ACCOUNTS

PART II
F

DEPARTMENT OF FINANCE

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF FINANCE

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DEPARTMENT OF FINANCE

Pursuant to the powers conferred by the Public Service Rearrangement and Transfer of Duties Act, c. 165, R.S., transfers affecting this Department were made during the fiscal year under the authorities quoted:

(a) P.C. 1952, April 26, 1949, directed that the control and supervision of the Government Office Economies Control Division be transferred from the Minister of National Revenue to the Minister of Finance and that the said Division be incorporated in the Department of Finance, with effect from April 1, 1949.

(b) P.C. 272, January 18, 1950, directed that the powers, duties and functions conferred and imposed upon the Minister of Finance by an Act respecting the National Battlefields at Quebec, c. 57, 1908, as amended, be transferred to the Minister of Resources and Development.

In accordance with the usual practice, the 1949-50 details in respect of the latter are shown under the Department of Resources and Development.

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:

Expenditures—

Ordinary	596,462,492 34	
Demobilization and Reconversion	3,059,040 94	
Other Charges	145,717,979 04	
		745,239,512 32

Revenues—

Ordinary	93,838,565 79	
Special Receipts	1,687,942 06	
		95,526,507 85

Net Charge		\$649,713,004 47
------------------	--	------------------

Transactions as reflected in the Open Accounts of Canada

	March 31, 1949	1949-50 Transactions (Net)	March 31, 1950
ASSETS			
[1] Cash and Other Current Assets—			
(a) Cash			
(i) In Current Deposits	87,887,658 46	51,521,288 50	139,408,946 96
(ii) In Special Deposits	2,301,581 91	487,361 97	1,814,219 94
(iii) In Blocked Currency	482,048 22	1,715,351 55	2,197,399 77
(b) Other Liquid Assets			
(i) Foreign Exchange Control Board—Advances, represented by Cash and Securities	1,071,192,875 33	178,807,124 67	1,250,000,000 00
(ii) Securities Investment Account	455,769,619 14	437,079,091 42	18,690,527 72
(iii) Sinking Funds		7,991,102 78	7,991,102 78
(c) Working Capital Advances			
(i) Departmental	7,738,120 25	4,117,199 51	11,855,319 76
(ii) Crown Corporations	5,765,583 48	3,000,000 00	2,765,583 48
[2] Loans to, and Investments in, Crown Agencies—			
(a) Bank of Canada Capital Stock	5,920,000 00		5,920,000 00
(c) Canadian Farm Loan Board	22,172,357 00	1,949,750 00	24,122,107 00

	March 31, 1949	1949-50 Transactions (Net)	March 31, 1950
ASSETS—Concluded			
[13] Other Loans and Investments—			
(a) To Provincial and Municipal Governments	102,282,954 89	4,019,816 08	98,263,138 81
(b) To United Kingdom and Other Governments	1,914,749,847 75	104,752,150 70	2,019,501,998 45
(c) Canada's subscription to capital of—			
(i) International Monetary Fund	300,003,150 00	22,499,347 00	322,502,497 00
(ii) International Bank for Reconstruction and Development	65,035,750 00	5,658,293 16	70,694,043 16
(d) Miscellaneous	1,699,031 07	3,500 00	1,695,531 07
[51] Deferred Charges	65,784,892 49	3,222,918 02	62,561,974 47
[61] Sundry Suspense Accounts	54,256,182 66	36,670,462 32	17,585,720 34
	<u>\$ 4,163,041,652 65</u>	<u>\$ 105,471,541 94</u>	<u>\$ 4,057,570,110 71</u>
LIABILITIES			
[91] Floating Debt—			
(a) Matured Funded Debt Outstanding	34,674,995 15	15,207,455 36	49,882,450 51
(b) Notes and Other Obligations Payable on Demand	251,930,527 40	44,991,500 00	296,922,027 40
(c) Interest Due and Outstanding	81,998,853 34	3,103,769 11	78,895,094 23
(d) Outstanding Cheques and Warrants	73,467,831 75	3,668,296 39	69,809,535 36
[101] Deposit and Trust Accounts—			
(c) Miscellaneous	21,213,317 97	19,369,424 31	40,582,742 28
[111] Insurance, Pension and Guaranty Accounts—			
(b) Insurance and Guaranty Funds	23,124,257 80	1,380,783 25	24,505,041 05
(c) Pension and Retirement Funds	112,719,912 77	7,817,009 80	120,536,922 57
[121] Deferred Credits	3,787,931 26	6,256,526 06	10,044,457 32
[131] Sundry Suspense Accounts	7,606,430 04	411,533 59	8,017,963 63
[141] Province Debt Accounts	9,623,816 77		9,623,816 77
[151] Reserves for Certain Contingent Liabilities—			
(a) Reserve for possible losses on ultimate realiza- tion of active assets	245,869,188 38	74,998,199 83	320,867,388 21
[161] Funded Debt Unmatured—			
(a) Payable in Canada	15,107,363,908 81	534,563,253 27	14,572,800,655 54
(b) Payable in London	9,256,258 44	52,630,964 53	61,887,222 97
(c) Payable in New York	298,000,000 00	139,800,000 00	437,800,000 00
	<u>\$16,280,637,229 88</u>	<u>\$ 178,461,912 04</u>	<u>\$16,102,175,317 84</u>

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada in Part I of this Report. Details of Open Accounts will be found on page F-28 of this section.

REVENUES

Comparative Summary

	1949-50	1948-49
Ordinary Revenue—		
Tax Revenue:		
A Chartered Banks—Note Circulation Tax	120,865 57	165,791 38
B Insurance Companies—Tax on Net Premiums	3,789,456 49	3,338,759 32
Non-Tax Revenue:		
C Return on Investments	84,754,758 59	102,733,916 75
D Bullion and Coinage	4,523,656 03	3,253,179 32
E Proceeds from Sales	19 96	
F Services and Service Fees	610,848 12	434,717 82
G Refunds of Expenditure	6,396 96	7,858 21
H Miscellaneous	32,564 07	7,316 83
Total Ordinary	<u>93,838,565 79</u>	<u>109,941,539 63</u>

	1949-50	1948-49
Special Receipts and Other Credits—		
I War and Demobilization Receipts	1,633,875 74	2,537,596 54
J Donations to the Crown	54,066 32	68,774 67
Canadian Wheat Board		120,642 71
Grand Total	\$ 95,526,507 85	\$112,668,553 55

Details

Ordinary Revenue—

Tax Revenue:

A Chartered Banks—Note Circulation Tax	120,865 57
--	------------

The Chartered Banks Note Circulation Tax is collected under the authority of Part I of the Excise Tax Act, c. 179, R.S., as amended, at the rate of one-fourth of one per cent upon the average quarterly amount of the notes in circulation of each bank, less adjustments for notes in circulation outside of Canada.

B Insurance Companies—Tax on Net Premiums	3,789,456 49
---	--------------

Part III of the Excise Tax Act, c. 179, R.S., as amended, levied a tax on net insurance premiums received by companies authorized under the laws of Canada or any province thereof, of (a) 2 per cent on net premiums of companies, other than an association of persons formed on the plan known as Lloyds or an exchange; (b) 3 per cent on net premiums received by every association of persons formed on the plan known as Lloyds and by every exchange. The tax does not apply to marine insurance. Under the same authority, a tax of 10 per cent was levied on net premiums paid by any resident of Canada for insurance on property with companies not authorized under the laws of Canada or any province thereof. For the fiscal year 1949-50, taxes on premiums of licensed companies amounted to \$3,780,486.48 and taxes on insurance carried with unauthorized companies to \$8,970.01.

Non-Tax Revenue:

C Return on Investments (for details, see Appendix 1 to this section, page F-50)	84,754,758 59
--	---------------

D Bullion and Coinage:

Operation of the Royal Canadian Mint:

Gold—Refining charges, \$175,564.64; handling charges, \$808,571.96; gain on stock-taking at \$20.67 + the ounce fine, \$57,607.58; Assay Office, Vancouver—gain in operations, \$22,068.97 (assaying and refining charges, \$5,885.19; handling charges, \$15,656.67; gain on stock-taking \$527.11)

1,063,813 15

Coinage—Net gain on silver bullion and coinage, \$2,635,422.44; gain on bronze coinage, \$298,139.43; gain on nickel coinage, \$526,281.01 ..

3,459,842 88

4,523,656 03

E Proceeds from Sales	19 96
-----------------------------	-------

F Services and Service Fees:

Royal Canadian Mint, assays, etc. 571,371 61
Bank Act Fees 13,752 25
Repayment by the chartered banks for bank inspection for the calendar year 1949 25,692 61
Bond transfer fees 31 65

610,848 12

G Refunds of Previous Years' Expenditures:

Transfer of an amount representing the balance of 1938-39 cheques that had not been presented for payment up to March 31, 1950. Provision is made under statutory authority for the honouring of these liabilities, so written off, if and when payment is demanded

5,736 25

Sundry 660 71

6,396 96

H Miscellaneous	32,564 07
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Total Ordinary	93,538,565 77
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Special Receipts and Other Credits—

I War and Demobilization Receipts:

Receipts in respect of Military Relief claims and currency credits arising from war settlements: Belgium, \$60,442.84; Denmark, \$152,879.89; Germany, \$20,570.67; Norway, \$935,000; The Netherlands, \$10,869.13		1,179,762 53	
Net profit of Commodity Prices Stabilization Corporation Limited for the fiscal year ended March 31, 1950		234,212 46	
Further credit in respect of Canada—United Kingdom Financial Settlement Agreement		129,327 94	
Wartime Prices and Trade Board—fines for violation of price ceiling regulations		73,873 72	
Sundry		16,699 09	
			1,633,875 74
J Donations to the Crown			54,066 32
Grand Total			\$ 95,526,507 85

Certified correct.

W. C. CLARK,
Deputy Minister of Finance.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
F-9	Stat.	Minister of Finance—Salary and Motor Car Allowance.....	12,000 00	12,000 00	12,000 00
F-9	71	Departmental Administration.....	1,414,671 01	1,348,327 60	1,185,846 20
F-10	Stat.	Express charges on tombac coin withdrawn from circulation.....	354 56	354 56	224 69
F-10	72	Bank Inspection (Inspector General of Banks' Office).....	27,920 00	25,775 11	25,941 50
F-10	73	Royal Canadian Mint, including Canada's Assay Office, Vancouver, B.C.....	1,065,000 00	1,010,707 05	906,987 50
			2,519,945 57	2,397,164 32	2,130,999 89
SUPERANNUATION AND RETIREMENT BENEFITS					
F-10	74	Superannuation and Retirement Acts, Administration.....	239,040 71	233,297 70	261,666 76
F-11	75				
	669	Government's contribution to the Superannuation Fund.....	5,463,000 00	5,461,544 05	4,050,000 00
	575				
F-11	Stat.	Civil Service Superannuation and Retirement Act.....	42,784 34	42,784 34	50,975 35
F-11	Stat.	Public Service Retirement Act.....	67,365 81	67,365 81	78,266 24
F-11	Stat.	Civil Servants' Widows' Annuities Act.....	47,574 92	47,574 92	52,206 85
F-11	Stat.	Royal Canadian Mint Act.....	11,377 29	11,377 29	8,300 65
			5,871,143 07	5,863,944 11	4,501,416 85
PUBLIC DEBT CHARGES					
F-11	Stat.	Interest on Public Debt—Funded Debt (including Treasury Bills)—			
		Payable in Canada.....	394,103,798 18	394,103,798 18	428,708,463 88
		Payable in London.....	2,180,241 12	2,180,241 12	321,248 44
		Payable in New York.....	12,275,500 00	12,275,500 00	8,901,267 13
		Other Liabilities.....	31,256,795 24	31,256,795 24	27,206,978 49
		Total Interest on Public Debt.....	439,816,334 54	439,816,334 54	465,137,957 94
F-12	Stat.	Annual Amortization of Bond Discount, Premiums and Commissions.....	9,733,818 11	9,733,818 11	8,517,772 32
F-12	Stat.	Servicing of Public Debt—			
	76	Redemption and Transfer of Bonds.....	26,946 07	26,946 07	30,880 35
F-12	670	Commission for payment of interest on public debt, Services of Fiscal Agents, London, Registrar's Fees, etc.....	467,200 00	450,819 67	300,031 98
	781				
	576				
F-12	Stat.	Cost of Loan Flotations.....	811,805 07	811,805 07	1,227,379 01
			450,856,103 79	450,839,723 46	475,214,021 60

DEPARTMENT OF FINANCE

F-7

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
PREMIUM, DISCOUNT AND EXCHANGE					
F-12	Stat.	Premium, Discount and Exchange.....	19,740,244 15	19,740,244 15	110,804 85
SUBSIDIES AND SPECIAL COMPENSATION TO PROVINCES					
F-13		<i>Subsidies to Provinces</i>			
	Stat.	Newfoundland.....	1,925,000 00	1,925,000 00	
	Stat.	Nova Scotia.....	2,005,140 18	2,005,140 18	2,005,140 18
	Stat.	Prince Edward Island.....	656,931 88	656,931 88	656,931 88
	Stat.	New Brunswick.....	1,632,385 76	1,632,385 76	1,632,385 76
	Stat.	Quebec.....	2,866,589 88	2,866,589 88	2,866,589 88
	Stat.	Ontario.....	3,155,007 48	3,155,007 48	3,155,007 48
	Stat.	Manitoba.....	1,767,314 98	1,767,314 98	1,715,622 58
	Stat.	Saskatchewan.....	2,071,899 80	2,071,899 80	2,041,625 40
	Stat.	Alberta.....	2,086,043 00	2,086,043 00	2,018,039 00
	Stat.	British Columbia.....	1,003,439 86	1,003,439 86	1,003,439 86
			19,169,762 82	19,169,762 82	17,094,682 02
F-13		<i>Special Compensation to Provinces</i>			
		Compensation to Provinces as provided in Dominion Provincial Tax Rental Agreements Act, 1947—			
	Stat.	Nova Scotia.....	9,756,306 96	9,756,306 96	10,672,954 76
	Stat.	Prince Edward Island.....	1,746,687 65	1,746,687 65	1,769,705 51
	Stat.	New Brunswick.....	7,643,498 46	7,643,498 46	8,477,039 94
	Stat.	Manitoba.....	10,967,549 31	10,967,549 31	13,409,194 70
	Stat.	Saskatchewan.....	12,629,697 34	12,629,697 34	14,069,522 51
	Stat.	Alberta.....	12,313,933 35	12,313,933 35	14,021,392 63
	Stat.	British Columbia.....	18,338,692 75	18,338,692 75	21,966,581 99
			73,396,365 82	73,396,365 82	84,386,923 04
F-14	671	To authorize payments hereafter required to be made under an agreement entered into between the Government of Canada and the Government of the Province of Newfoundland pursuant to Term 27 of the Terms of Union of Newfoundland with Canada, estimated amount required for fiscal year 1949-50.....	4,845,000 00	4,845,000 00	
F-14	Stat.	Further amount required (Vote 671 Appropria- tion Act No. 7, 1949).....	14,747 46	14,747 46	
F-14	Stat.	Transitional Grant to Newfoundland.....	6,500,000 00	6,500,000 00	
		Total Subsidies and Special Compensation to provinces.....	103,925,866 10	103,925,866 10	101,481,605 06
GRANTS TO MUNICIPALITIES IN LIEU OF TAXES ON FEDERAL PROPERTY					
F-14	938	*To provide for Administration of the Program respecting grants to Municipalities in lieu of taxes on Crown property.....	300,000 00	200,340 84	
F-14	939	*To confirm and to authorize the doing by His Majesty during the period from July 1 to December 31, 1949, of acts and things that were required to be done by Him in accordance with the Agreement between His Majesty and the Corporation of the City of Ottawa.....	250,000 00 550,000 00	250,000 00 450,340 84	
MISCELLANEOUS GRANTS AND CONTRIBUTIONS					
F-15	77	Canadian General Council of the Boy Scouts..	15,000 00	15,000 00	15,000 00
F-15	78	Canadian Council of the Girl Guides Association	9,000 00	9,000 00	6,000 00
F-15	79	Royal Astronomical Society of Canada.....	2,000 00	2,000 00	2,000 00
F-15	80	Royal Canadian Academy of Arts.....	2,025 00	2,025 00	2,025 00
F-15	81	Canadian Writers Foundation.....	4,000 00	4,000 00	4,000 00
F-15	82	Grant toward expenses of the Empire Press Union Conference to be held in Ottawa in 1950.....	65,000 00	65,000 00	
F-15	782	Contribution towards the expenses of the Hali- fax Bicentenary Celebrations.....	50,000 00 147,025 00	50,000 00 147,025 00	29,025 00

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
GENERAL					
F-15	783	*To provide for final expenses of the Commission to enquire into prices.....	18,000 00	17,761 69	142,018 71
F-16	83	To provide for expenses of the Tariff Board....	98,840 00	84,378 37	48,147 96
F-16	84	To provide for the expenses of the Comptroller of the Treasury's Office.....	11,149,784 85	11,139,714 76	11,103,116 12
F-17	785	To authorize payment to Norman Bell of compensation at the rate of \$18 per week in respect of injuries received while employed in the Overseas Office of the Comptroller of the Treasury.....	936 00	720 72	962 00
F-18	85	Farmers' Creditors Arrangement Act, 1943, and Municipal Improvements Assistance Act, 1938, Administration.....	39,631 00	32,267 38	33,196 32
F-18	86	The Farm Improvement Loans Act, 1944, and the Veterans' Business and Professional Loans Act, 1946—Administration.....	52,795 00	34,452 48	4,819 99
F-18	Stat.	Farm Improvement Loans Act.....	8,425 10	8,425 10	34,544 76
F-18	Stat.	Veterans' Business and Professional Loans Act.....	40,272 09	40,272 09	228,608 35
F-19	87	Foreign Exchange Control Board—Administration.....	252,700 00	248,915 12	395,744 75
F-19	88	Telephone Service at Ottawa.....	415,000 00	410,946 65	
F-19	89	To provide, subject to the approval of the Treasury Board, for salaries, reclassifications, increases and other pay list items.....	20,000,000 00		
		Less transferred.....	5,673,372 35		
F-20	90	Unforeseen expenses, expenditure thereof to be subject to approval of the Treasury Board and a detailed statement to be laid before Parliament within fifteen days of next session.....	80,000 00		
		Less transferred.....	6,537 99		
F-21	91	To provide for the Government's contribution, as an Employer, to the Unemployment Insurance Fund in respect of Government Employees paid through the Central Pay Office.	73,462 01	80 00	
F-21	577		1,050,000 00	1,021,848 96	
F-21	673	*To authorize and provide for payment in such amount as may be necessary in respect to those matters supplementary to the Terms of Union of Newfoundland with Canada.....	5,500,000 00		
		Less transferred.....	4,287,387 76		
F-22	578	To provide for the expenses of the Dominion Provincial Conference held in January, 1950.	6,000 00	4,797 43	958 85
F-22	Stat.	Redemption of Previous Years' Cheques, etc....	2,232 85	2,232 85	4,269 23
F-22	Stat.	Gratuities to families of deceased employees.	8,220 00	8,220 00	
		Expenditures: from Appropriations not required for 1949-50.....			17,500 00
		Total Ordinary.....	612,365,866 47	596,462,492 34	595,481,759 29
DEMOBILIZATION AND RECONVERSION					
F-22	92	War-time Prices and Trade Board—Administration.....	2,986,825 00	2,566,922 34	3,320,519 86
F-24	93	Commodity Prices Stabilization Corporation	5,000,000 00		14,910,943 14
F-24	94	Advances to the Canadian Wheat Board for payments in respect of flour or food containing wheat for human consumption in Canada....	6,000,000 00	400,000 00	11,000,000 00
F-25	95	Employees Plan—For Purchase of Canada Savings Bonds—Administration.....	89,710 00	77,194 64	105,138 44
F-25	96	To provide, subject to the approval of the Treasury Board, for replacement of bonds lost in mails and for reimbursement of accounts incorrectly charged with repayments.....	2,500 00	73 70	15 98

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
F-26	97	To provide for expenses of the Cabinet Committee on Dominion-Provincial Relations...	30,000 00	14,423 17	14,164 63
F-26	98	To provide for the payment of premiums on Government of Canada Sterling Securities..	10,000 00		3,989 79
F-26	99	To provide, subject to the approval of the Treasury Board, for miscellaneous losses arising from the sale or distribution of War Savings Stamps, War Savings Certificates, Victory Bonds or Canada Savings Bonds...	3,000 00	427,09	1,288 03
F-26	100	To provide, subject to the approval of the Treasury Board, for miscellaneous and unforeseen expenses and for the temporary provision of recoverable advances for working capital purposes and for the readvancing of any such advances repaid... 1,000,000 00 <i>Less</i> transferred to other departments..... 22,513 26			
		<i>Expenditures: from Appropriations not required for 1949-50.</i>	977,486 74		9,342 57
					1,231,426 73
		Total Demobilization and Reconversion.	15,099,521 74	3,059,040 94	30,596,829 17
OTHER CHARGES					
F-26	Stat.	Assumption of part of Newfoundland debt....	62,292,609 27	62,292,609 27	
F-27		Provision for Reserve for possible losses on ultimate realization of active assets	75,000,000 00	75,000,000 00	75,000,000 00
F-27	Stat.	Write-off of Active Assets—Cancellation of Canadian Farm Loan Board Capital Stock..	250 00	250 00	
F-27		Write-down of Active Assets to Miscellaneous Non-Active Accounts—Soybean Flour Suspense Account.....	125,936 00	125,936 00	
F-27		Write-down of Active Assets to Miscellaneous Non-Active Accounts—Securities Investment Account—Trading Losses subject to Parliamentary Appropriation.....	8,299,183 77	8,299,183 77	
		Total Other Charges.....	145,717,979 04	145,717,979 04	75,000,000 00
		Grand Total.....	\$773,183,367 25	\$745,239,512 32	\$701,078,588 46

*Complete title is shown in the following details.

Salary of Minister, Hon. D. C. Abbott, Salaries Act, c. 24, 1944.....	\$	10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	\$	2,000 00

The Hon. D. C. Abbott received travelling expenses of \$2,067.75 which were charged to Vote 71.

Vote 71 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	991,576 00	990,222 00	990,222 00
Allotted from Vote 89, Salaries, etc.	88,386 01	88,386 01	88,386 01
Allowances	6,634 00	6,988 00	6,988 00
Printing, Stationery and Office Equipment	86,000 00	86,000 00	68,099 42
Express on coin and silver bullion shipments	100,000 00	94,000 00	49,883 03
A Travelling Expenses	17,000 00	23,000 00	19,562 42
Acquisition of Equipment	71,545 00	71,545 00	71,388 75
B Sundries	54,530 00	54,530 00	53,797 97
	\$1,414,671 01	\$1,414,671 01	\$1,348,327 60

This vote was provided for administrative expenses not exclusively related to any branch of the Department. As at March 31, 1950, there were 459 salaried employees being paid from this vote, of whom 102 were permanent and 357 temporary.

A J. Sinclair, Parliamentary Assistant to the Minister, received travelling expenses of \$3,021.42 and L. Razminski, an employee of the Bank of Canada, travelling expenses of \$1,024.08.

B Includes \$38,902.55 for rental of equipment.

Express charges on tombac coin withdrawn from circulation, Currency Act, c. 40, R.S. . . . \$ **354 56**

Payments were made under authority of P.C. 3068, July 23, 1946, to sundry chartered banks.

Vote 72 Bank Inspection (Inspector General of Banks' Office)

	Estimates	Allotments	Expenditures
Salaries	19,020 00	19,520 00	19,500 00
Rental	900 00	900 00	900 00
Travelling Expenses	3,000 00	2,500 00	1,374 75
Printing, Stationery and Office Equipment	500 00	500 00	225 09
Sundries	4,500 00	4,500 00	3,775 27
	\$ 27,920 00	\$ 27,920 00	\$ 25,775 11

This vote was provided for the expenses of examinations and enquiries into the affairs and business of the chartered banks as required by section 56 of the Bank Act, c. 30, 1944, and the Quebec Savings Banks Act, c. 14, R.S. All expenses are assessed against the banks in the proportion which the assets of each bear to the total assets of all, and repayments are credited to Revenues—Services and Service Fees.

As at March 31, 1950, there were 3 salaried employees being paid from this vote, of whom 1 was permanent and 2 were temporary.

Vote 73 Royal Canadian Mint, including Canada's Assay Office, Vancouver, B.C.

	Estimates	Allotments	Expenditures
Salaries	748,010 00	780,010 00	774,463 34
Overtime	45,000 00	5,000 00	
Miscellaneous Current Expenses	4,644 00	4,644 00	4,304 25
Equipment—Machinery and Repairs	65,120 00	65,120 00	59,596 90
Power, Light and Gas	19,333 00	19,333 00	16,718 46
Supplies—Coining and Medal work	65,000 00	55,000 00	37,510 48
Supplies—Refining and Assaying	68,500 00	59,500 00	46,563 14
Printing, Stationery and Office Equipment	34,500 00	69,500 00	65,616 32
Freight, Cartage and Express	3,275 00	4,275 00	4,045 64
Travelling Expenses	2,000 00	2,500 00	1,888 52
Contingent Reserve	9,618 00	118 00	
	\$1,065,000 00	\$1,065,000 00	\$1,010,707 05

This vote was provided for expenses in connection with the operation of the Royal Canadian Mint, Ottawa, and Canada's Assay Office, Vancouver, under the authority of the Royal Canadian Mint Act, c. 48, 1941.

Of the above expenditures, those for Canada's Assay Office, Vancouver, totalled \$26,661.23 consisting of: salaries, \$25,590, and other expenditures, \$1,071.23.

As at March 31, 1950, there were 222 salaried employees being paid from this vote, of whom 99 were permanent and 123 temporary.

SUPERANNUATION AND RETIREMENT BENEFITS

Votes 74 and 780 Superannuation and Retirement Acts, Administration

	Estimates	Allotments	Expenditures
Salaries	192,702 00	192,702 00	192,702 00
Allotted from Vote 89, Salaries, etc.	30,993 71	30,993 71	30,993 71
Printing, Stationery and Office Equipment	12,645 00	12,645 00	9,151 38
Sundries	2,700 00	2,700 00	450 61
	\$ 239,040 71	\$ 239,040 71	\$ 233,297 70

As at March 31, 1950, there were 88 salaried employees being paid from this vote, of whom 13 were permanent and 75 temporary.

Votes 75, 669 and 575 Government's contribution to the Superannuation Fund.....	5,463,000 00
Expenditures.....	<u>\$5,461,544 05</u>

The above expenditures consist of an amount equal to the current payments of individual contributors to the Fund of \$5,455,986.32 in the fiscal year 1948-49 and a balance of \$5,557.73 in respect of the fiscal year 1947-48.

Civil Service Superannuation and Retirement Act, c. 17, R.S., 1906.....\$ 42,784 34

This represents superannuation allowances paid to civil servants appointed prior to April 1, 1893, and retired under the provisions of the above Act. Payments to those appointed on or after April 1, 1893, and eligible for superannuation under the above Act, are made from the Superannuation Account (see page F—33).

Public Service Retirement Act, c. 67, 1920.....\$ 67,365 81

Under authority of this Act, provision was made for the retirement and payment of allowances, under stipulated conditions, to certain members of the Public Service who were not eligible for annual retiring allowances under the Superannuation and Retirement Act, c. 17, R.S., 1906. Retirements were all effected prior to November 1, 1924, on which date the retirement provisions of the Act expired (c. 69, 1924).

Civil Servants' Widows' Annuities Act, c. 74, 1927.....\$ 47,574 92

This Act provides that the Governor in Council may grant to a widow an annual allowance, payable until death or remarriage, of an amount equal to one-fourth of the allowance her husband received under the Superannuation and Retirement Act, c. 17, R.S., 1906, or would have received if, at the time of his death, he had been retired under the Act.

Royal Canadian Mint Act, c. 48, 1931.....\$ 11,377 29

The Canadian Branch of the Royal Mint became the Royal Canadian Mint, a branch of the Department of Finance on December 1, 1931, under the above authority, which included provision for payment to those employees who did not elect to become contributors under the provisions of the Civil Service Superannuation Act, c. 24, R.S., of the same benefits they would have received if they had remained under the provisions of the United Kingdom Superannuation Acts then in force.

Included in the pension to F. J. Cletheroe is a portion on account of service in the Royal Mint, London, England, which is recovered from the Government of the United Kingdom after the close of each fiscal year. The amount of \$79.36 for the fiscal year 1948-49 was received during the current year and credited hereto.

PUBLIC DEBT CHARGES

Interest on Public Debt—Funded Debt (including Treasury Bills), Consolidated Revenue and Audit Act, c. 27, 1931—

Payable in Canada	394,103,798 18
Payable in London	2,180,241 12
Payable in New York	12,275,500 00
	<u>408,559,539 30</u>
Other Liabilities.....	31,256,795 24
	<u>\$439,816,334 54</u>

Details of this expenditure will be found in Part I of this Report, page 51.

Annual Amortization of Bond Discount, Premiums and Commissions, Consolidated Revenue and Audit Act, c. 27, 1931.....\$9,733,818 11

This amount is the portion applicable to the fiscal year 1949-50 of the net cost of bond discounts, premiums and commissions on loans issued, commencing with that of October 1, 1930. Such amount was credited to Deferred Charges—Unamortized Discounts and Commissions on Loans Account (see under Open Accounts further on in this section). Details, by loans, of the amount amortized will be found in Part I of this Report, page 54.

Servicing of Public Debt—Redemption and Transfer of Bonds, Consolidated Revenue and Audit Act, c. 27, 1931.....\$ 26,946 07

Details of this expenditure will be found in Part I of this Report, page 56.

Votes 76, 670, 781 and 576 Servicing of Public Debt—Commission for payment of interest on public debt, Services of Fiscal Agents, London, Registrar's Fees, etc.

	Estimates	Allotments	Expenditures
Services of fiscal agents, London, England	12,200 00	12,200 00	11,564 05
Commission for payment of coupon and fully registered interest ..	319,000 00	264,000 00	254,663 37
Fees for acting as registrar	1,000 00	1,000 00	381 00
Cost of replenishing reserve stocks of bonds depleted through transfers and exchanges	120,000 00	187,000 00	183,573 00
To provide for losses incurred in the redemption of Canada Savings Bonds not arising from fault or negligence on the part of the redemption agent	10,000 00		
Sundries	5,000 00	3,000 00	638 25
	\$ 467,200 00	\$ 467,200 00	\$ 450,819 67

Details of this expenditure will be found in Part I of this Report, page 56.

Cost of Loan Flotations—Consolidated Revenue and Audit Act, c. 27, 1931.....\$ 811,805 07

The above amount includes expenses in connection with the issue and sale of Canada Savings Bonds, the organization of which is under the jurisdiction of the Bank of Canada.

A detailed breakdown of the above expenditure will be found in Part I of this Report, page 55.

As at March 31, 1950, there were no salaried employees being paid from the account.

The following voluntary workers received travelling expenses of \$500 or over: S. G. Bartlett, \$611.13; R. M. Bird, \$512.91; P. A. Blackshaw, \$668.58; J. R. Findley, \$595.09; N. L. MacNames, \$862.03; F. P. Mallon, \$608.32; G. C. Munro, \$748.49; W. F. Munro, \$576.35; W. A. Reid, \$552.60; G. Saint-Pierre, \$505.04; E. W. Simpson, \$588.97; W. A. Wall, \$677.39; C. T. Watt, \$707.97; J. J. West, \$726.10; L. F. Worsley, \$1,003.59; J. R. Wright, \$893.25.

Contractors' security deposits amounting to \$118,000 in bonds are in the custody of this Department in connection with contracts for the printing and engraving of bonds and other securities.

PREMIUM, DISCOUNT AND EXCHANGE

Premium, Discount and Exchange.....\$ 19,740,244 15

The above amount represents the excess of debits over credits in the Premium, Discount and Exchange Account at the close of the current fiscal year. Details of the operation of this account will be found under Sundry Suspense Accounts—see Open Accounts further on in this section.

SUBSIDIES AND SPECIAL COMPENSATION TO PROVINCES

Province	Subsidies	Special Compensation Under Tax Rental Agreements	Section 7 of the Act	Transitional Grant	Total
Newfoundland	1,925,000 00	4,859,747 46		6,500,000 00	13,284,747 46
Nova Scotia	2,005,140 18	9,631,306 96	125,000 00		11,761,447 14
Prince Edward Island	656,931 88	1,746,287 65	400 00		2,403,619 53
New Brunswick	1,632,385 76	7,618,498 46	25,000 00		9,275,884 22
Quebec	2,866,589 88				2,866,589 88
Ontario	3,155,007 48				3,155,007 48
Manitoba	1,767,314 98	10,742,549 31	225,000 00		12,734,864 29
Saskatchewan	2,071,899 80	12,604,697 34	25,000 00		14,701,597 14
Alberta	2,086,043 00	11,888,933 35	425,000 00		14,399,976 35
British Columbia	1,003,439 86	17,788,692 75	550,000 00		19,342,132 61
	<u>\$ 19,169,752 82</u>	<u>\$ 76,880,713 28</u>	<u>\$ 1,375,400 00</u>	<u>\$ 6,500,000 00</u>	<u>\$103,925,866 10</u>

Subsidies to Provinces.....\$ 19,169,752 82

Section 26 of the Schedule of Terms of Union of Newfoundland with Canada provides for payment of the following subsidies: (a) an annual subsidy of \$180,000 and an annual subsidy equal to 80 cents per head of the population of the Province of Newfoundland (being taken at 325,000 until the first decennial census after the date of Union), subject to increase to conform to the scale of grants authorized by the British North America Act, 1907, for the local purposes of the Province and the support of its Government and Legislature, but in no year shall sums payable under this paragraph be less than those payable in the first year after the date of Union; (b) an additional annual subsidy of \$1,100,000 payable for the like purposes as the various fixed annual allowances and subsidies provided by statutes of the Parliament of Canada from time to time for the Provinces of Nova Scotia, New Brunswick and Prince Edward Island or any of them and in recognition of the special problems of the Province of Newfoundland by reason of geography and its sparse and scattered population.

Payments to provinces are shown in the first column of the above statement. Details will be found in Appendix 12 to this section of the Report, page F-61.

Compensation to Provinces as provided in the Dominion-Provincial Tax Rental Agreements Act, c. 58, 1947.....\$ 73,396,365 82

Under the provisions of the above Act, the Minister of Finance may, on behalf of the Government of Canada, enter into an agreement with any of the provinces to provide in accordance with, and subject to, such terms and conditions as may be so approved, that the Government of Canada will pay compensation not exceeding the amount authorized by the Act, to the Government of the Province if that Government and the municipalities in the Province refrain from levying certain taxes for a limited period.

Agreements were entered into with all the provinces with the exception of Ontario and Quebec. These agreements, which were effective April 1, 1947, provided for quarterly payments on June 30, September 30, December 31, and March 31, and, commencing with the fiscal year 1948-49, were subject to annual adjustment after the fifteenth day of September on the basis of the relevant ratios of population and the values of the gross national product per capita. Each province is guaranteed a minimum annual amount.

Section 7 (1) of the Act states that, subject to the provisions of this section, the Minister of Finance may, at such time or times as he may determine, pay to the Government of each Province, amounts hereinafter specified, in respect of income tax collected from corporations whose main business is the distribution to, or

generation for distribution to, the public of electrical energy, gas or steam in respect of income of the corporation derived from the said distribution or generation in the province to which payment is made during the whole or any part of the period commencing on January 1, 1947 and ending on December 31, 1951. Payment under this section is not contingent upon a province signing a tax rental agreement with the Federal Government.

The above amount does not include payments to the Province of Newfoundland, which were made from Vote 671.

Vote 671 To authorize payments hereafter required to be made under an agreement entered into between the Government of Canada and the Government of the Province of Newfoundland pursuant to Term 27 of the Terms of Union of Newfoundland with Canada, estimated amount required for fiscal year 1949-50.....	4,845,000 00	
Further amount required (Vote 671, Appropriation Act No. 7, 1949) ..	14,747 46	
		4,859,747 46
Expenditures		<u>\$4,859,747 46</u>

Expenditures represent payments under the Tax Rental Agreement of March 29, 1950 (P.C. 1599, March 28, 1950) for the quarterly periods ending September 30, December 31, and March 31.

Transitional Grant to Newfoundland, an Act to approve the Terms of Union of Newfoundland with Canada, c. 1, 1949	<u>\$6,500,000 00</u>
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Section 28 of the Schedule to the above Act provided for payment to the Province of Newfoundland each year during the first twelve years after the date of Union of a transitional grant in order to facilitate the adjustment of Newfoundland to the status of a province of Canada and the development by the Province of revenue-producing services. Payment is to be made in equal quarterly instalments commencing on the first day of April. The amount to be paid to the Province each year and the conditions under which a portion of the annual grant may be left on deposit with the Government of Canada are also stated in this Section of the Act.

GRANTS TO MUNICIPALITIES IN LIEU OF TAXES ON FEDERAL PROPERTY

Vote 938 To provide for Administration of the Program respecting grants to Municipalities in lieu of taxes on Crown property outlined in the House of Commons on November 14, 1949 including initial grants and other payments to be made in accordance with regulations of the Governor in Council	300,000 00
Expenditures	<u>\$ 200,340 84</u>

The regulations under which grants are to be made were authorized by P.C. 741, February 17, 1950. Payments consisted of an interim payment of \$200,000 to the City of Ottawa in respect of the Federal grant to that city for its tax year commencing January 1, 1950, a grant of \$334.29 to the City of Woodstock, Ont., and travelling expenses of \$6.55.

Vote 939 To confirm and to authorize the doing by His Majesty during the period from July 1 to December 31, 1949, of acts and things that were required to be done by Him in accordance with the Agreement between His Majesty and the Corporation of the City of Ottawa (entered into under the authority of Chapter 27 of the Statutes of 1945) which expired on June 30, 1949, as if the Agreement were in effect to December 31, 1949 and for that purpose to authorize payment of the sum of two hundred and fifty thousand dollars as if it were the amount payable for that period under clause one of the Agreement; the payment to be made on or before December 31, 1949, upon delivery to His Majesty by that Corporation of a release of all claims in respect of

services rendered by the Corporation to His Majesty to and including December 31, 1949, if the Minister of Public Works is satisfied that the said Corporation has done all acts and things that it would have been required to do had the said Agreement been in effect to December 31, 1949.....	250,000 00
Expenditures.....	250,000 00

Payment of the statutory grant for the period April 1 to June 30, 1949, amounting to \$75,000, was made by the Department of Public Works. An interim payment of \$200,000 in respect of the Federal grant for the city's tax year commencing January 1, 1950, was made from the preceding vote.

MISCELLANEOUS GRANTS AND CONTRIBUTIONS

Vote 77	Canadian General Council of the Boy Scouts.....	\$ 15,000 00
Vote 78	Canadian Council of the Girl Guides Association.....	9,000 00
Vote 79	Royal Astronomical Society of Canada.....	2,000 00
Vote 80	Royal Canadian Academy of Arts.....	2,025 00
Vote 81	Canadian Writers Foundation.....	4,000 00
Vote 82	Grant toward expenses of the Empire Press Union Conference to be held in Ottawa in 1950.....	65,000 00
Vote 782	Contribution towards the expenses of the Halifax Bicentenary Celebrations....	50,000 00

Payment of the amount provided through Vote 82 was made to the Honorary Treasurer, Imperial Press Conference, and of that provided through Vote 782 to the City of Halifax.

GENERAL

Vote 783	To provide for final expenses of the Commission appointed under Part I of the Enquiries Act, to enquire into prices and related subjects, as recommended by the Special Committee on Prices, including authority, notwithstanding Section 17 of the Civil Service Act, to pay honoraria in a total amount not exceeding \$3,600 to permanent civil servants who did special work for the Commission, subject to the approval of the Civil Service Commission and the Treasury Board.....	18,000 00
	Expenditures.....	17,761 69

A distribution of expenditures follows:

	Salaries	463 44
	Travelling Expenses	305 20
A	Printing and Stationery	12,556 84
B	Fees to Commissioners	400 00
C	Honoraria	3,525 00
D	Sundries	511 21
		\$ 17,761 69

A This amount was paid to the Department of Public Printing and Stationery and included \$10,976.87 towards the printing of the report.

B Paid under authority of P.C. 90/3400, July 29, 1948, to C. A. Curtis, Chairman, \$160, (\$40 per diem) and H. C. Bois, Commissioner, \$240 (\$30 per diem).

C Under authority of P.C. 253/6388, December 22, 1949, honoraria were paid to the following civil servants at Ottawa who prepared material for the Commission: H. A. Derby, \$50; E. P. Reid, \$100; F. Scradar, \$100; F. Shefrin, \$150; D. H. Fullerton, \$250; G. Haythorne, \$200; O. J. Firestone, \$500; S. Goldberg, \$125; C. H. Herbert, \$500; F. Leacy, \$200; C. MacDonald, \$200; A. G. S. Griffin, \$1,000.

P.C. 120,393, January 26, 1950 authorized the payment of an honorarium of \$150 to A. Mosley for services rendered as Assistant Secretary during the period July 1, 1948, to March 31, 1949.

D Expenditures include translation fees of \$335.35 paid to Pierre Chevassu, Ottawa.

The total expenditures in respect of the Commission, including \$142,018.71 in 1948-49, were \$159,780.40.

Vote 83 To provide for expenses of the Tariff Board

	Estimates	Allotments	Expenditures
Salaries	83,840 00	83,840 00	75,485 34
Travelling Expenses	3,000 00	3,000 00	1,386 64
Telegrams and Telephones	1,500 00	1,500 00	147 91
Printing, Stationery and Office Equipment	3,000 00	3,000 00	1,579 15
Reporting Service	2,000 00	3,000 00	2,483 80
Sundries	3,000 00	2,000 00	795 53
A Annuity to Retired Member of the Board	2,500 00	2,500 00	2,500 00
	<u>\$ 98,840 00</u>	<u>\$ 98,840 00</u>	<u>\$ 84,378 37</u>

This vote was provided for the expenses of administering the Tariff Board Act, c. 55, 1931, under which, in respect of goods produced in, or imported into, Canada, inquiries into costs of raw material, production, transportation, labour and prices are made and findings reported to the Minister of Finance. The Act also empowers the Board to hear, and give decisions on, appeals from tariff rulings of the Department of National Revenue. The Dominion Trade and Industry Commission Act, c. 59, 1935, provides for the establishment of commodity standards, and investigations into complaints respecting unfair trade practices.

As at March 31, 1950, there were 17 salaried employees being paid from this vote, of whom 12 were permanent and 5 temporary.

A Annuity to M. N. Campbell under the provisions of section 8 of the Act.

Votes 84, 672 and 784 To provide for the expenses of the Comptroller of the Treasury's Office

	Estimates	Allotments	Expenditures
Salaries	8,670,000 00	8,670,000 00	8,670,000 00
Allotted from Vote 89, Salaries, etc.	537,784 85	537,784 85	537,784 85
Printing, Stationery and Office Equipment	460,000 00	453,000 00	451,475 42
Travelling Expenses	150,000 00	143,000 00	138,628 96
Rental of Equipment	192,000 00	195,000 00	194,920 15
A Sundries	125,000 00	114,000 00	110,151 79
B Postage—Family Allowance Cheques	815,000 00	837,000 00	836,753 59
B Postage—Registration of Income Tax Refund Cheques	200,000 00	200,000 00	200,000 00
	<u>\$ 11,149,784 85</u>	<u>\$ 11,149,784 85</u>	<u>\$ 11,139,714 76</u>

This vote was provided to defray the expenses of the Office of the Comptroller of the Treasury in carrying out the duties imposed by the Consolidated Revenue and Audit Act, c. 27, 1931, including the issue of public moneys from the Consolidated Revenue Fund, the provision of accounting services for Government Departments, and other duties assigned by the Governor in Council.

As at March 31, 1950, there were 4,318 salaried employees being paid from this vote, of whom 1,245 were permanent and 3,073 temporary.

A A distribution of expenditures follows: freight and express, \$5,996.93; machine inspections and repairs, \$25,936.56; postage, \$28,844.58; telephones and telegraphs, \$10,851.02; miscellaneous, \$38,522.70.

B Expenditures from these allotments represent payments to the Post Office Department.

A distribution of expenditure by offices follows:

	Salaries	Other Expenditures	Total
Office of the Comptroller	319,208 67	33,455 32	352,663 99
Central Pay Office	605,735 78	165,881 88	771,617 66
Cheque Disbursement Division	147,428 84	29,625 68	177,054 52
Cost Inspection and Audit Division	219,693 23	44,510 28	264,203 51
Special District Audit Office, Quebec	37,905 67	6,279 86	44,185 53
Regional Administrator, Regina	163,144 34	44,160 51	207,304 85
Regional Administrator, Vancouver	112,609 18	28,468 69	141,077 87
Treasury Office, St. John's	8,601 18	2,892 37	11,493 55
Treasury Office, London, England	50,796 61	26,398 86	77,195 47

	Salaries	Other Expenditures	Total
Treasury Office, Department of—			
Agriculture	171,083 36	3,369 79	174,453 15
Citizenship and Immigration	140,704 57	4,291 69	144,996 26
External Affairs, Prime Minister's Office and Privy Council Office	97,701 32	3,268 98	100,970 30
Fisheries	48,116 94	2,332 29	50,449 23
House of Commons	12,105 00	260 05	12,365 05
Justice	40,866 24	1,138 74	42,004 98
Labour	33,949 50	464 04	34,413 54
Unemployment Insurance Commission	745,300 84	42,746 22	788,047 06
Mines and Technical Surveys	119,734 81	3,693 64	123,428 45
National Defence	1,269,873 15	104,686 23	1,374,559 38
National Health and Welfare	1,184,146 69	1,023,704 87	2,207,851 56
National Revenue			
Customs and Excise Divisions	97,253 03	502 79	97,755 82
Taxation Division	337,068 29	232,656 20	569,724 49
Post Office	89,617 51	2,954 87	92,572 38
Public Printing and Stationery	66,787 48	1,391 60	68,179 08
Public Works and the Civil Service Commission	207,033 22	17,062 05	224,095 27
Resources and Development	106,450 74	3,497 53	109,948 27
National Film Board	48,090 58	2,721 49	50,812 07
Royal Canadian Mounted Police	119,782 69	1,301 60	121,084 29
The Senate	9,545 00	352 24	9,897 24
Trade and Commerce and the Secretary of State	145,369 49	4,135 78	149,505 27
National Research Council	191,084 63	21,298 04	212,382 67
Transport	224,331 00	5,755 30	230,086 30
Veterans Affairs	1,521,939 11	57,393 91	1,579,333 02
Soldier Settlement and Veterans' Land Act	514,726 16	9,276 52	524,002 68
	<u>\$ 9,207,784 85</u>	<u>\$ 1,931,929 91</u>	<u>\$ 11,139,714 76</u>

"Other Expenditures" of the Treasury Office, Department of National Health and Welfare include postage of \$836,753.59 on family allowance cheques; those of the Treasury Office, Department of National Revenue, Taxation Division, include postage of \$200,000 on income tax refund cheques.

Expenses of district offices are included in the above amounts for the Cost Inspection and Audit Division and for the following Treasury Offices: Unemployment Insurance Commission, National Defence, National Health and Welfare, Public Works, Veterans Affairs, Soldier Settlement and Veterans' Land Act.

Vote 785 To authorize payment to Norman Bell of compensation at the rate of \$18 per week in respect of injuries received while employed in the Overseas Office of the Comptroller of the Treasury	720 72
Expenditures	<u>\$ 720 72</u>

Vote 85 Farmers' Creditors Arrangement Act, 1943, and Municipal Improvements Assistance Act, 1938, Administration

	Estimates	Allotments	Expenditures
Salaries	28,131 00	28,131 00	27,490 47
Fees	4,000 00	3,971 73	1,160 00
Travelling Expenses	1,000 00	1,000 00	
Printing, Stationery and Office Equipment	500 00	500 00	449 43
Postage	500 00	500 00	190 18
Rents	250 00	250 00	
Filing and Legal Costs	2,500 00	2,500 00	1,657 61
Telephones and Telegrams	250 00	278 27	278 27
Land Appraisals	1,500 00	1,500 00	518 00
Sundries	1,000 00	1,000 00	523 42
	<u>\$ 39,631 00</u>	<u>\$ 39,631 00</u>	<u>\$ 32,267 38</u>

This vote was provided for the costs of (a) administration in connection with the facilitation of compromises and arrangements between insolvent farmers and their creditors in the Provinces of Quebec, Manitoba, Saskatchewan and Alberta and (b) certain administrative expenses in connection with the Municipal Improvements Assistance Act, c. 33, 1938.

As at March 31, 1950, there were 11 salaried employees being paid from this vote, of whom 1 was permanent and 10 temporary.

Vote 86 The Farm Improvement Loans Act, 1944, and the Veterans' Business and Professional Loans Act, 1946—Administration

	Estimates	Allotments	Expenditures
Temporary Assistance	26,895 00	29,950 60	29,950 60
Printing, Stationery and Office Equipment	9,000 00	7,500 00	2,329 02
Legal and Collection Costs	9,500 00	8,000 00	70 91
Travelling Expenses	4,000 00	4,000 00	1,757 70
Sundries	3,400 00	3,344 40	344 25
	<u>\$ 52,795 00</u>	<u>\$ 52,795 00</u>	<u>\$ 34,452 48</u>

As at March 31, 1950, there were 15 temporary salaried employees being paid from this vote.

Farm Improvement Loans Act, c. 41, 1944-45 as amended.....\$ 8,425 10

The above statutory authority provides that the Minister of Finance shall, out of unappropriated moneys in the Consolidated Revenue Fund, pay to a bank the amount of loss sustained by it as a result of a loan, under conditions prescribed in the Act, to a farmer for the improvement and development of his farm.

The above amount represented payment of 15 claims.

Veterans' Business and Professional Loans Act, c. 69, 1946, as amended.....\$ 40,272 09

The above statutory authority provides that the Minister of Finance shall, out of unappropriated moneys in the Consolidated Revenue Fund, pay to a bank the amount of loss sustained by it as a result of a loan made under conditions prescribed by the Act, to a veteran for the purchase of a business or for any purpose which may be deemed to benefit his business.

The above amount represented payment of 39 claims.

Vote 87 Foreign Exchange Control Board—Administration

	Estimates	Allotments	Expenditures
Cost of Coin Shipments	32,000 00	42,000 00	41,425 71
Postage and Express	10,000 00	5,000 00	4,789 50
Telephones and Telegrams	32,000 00	34,000 00	33,222 03
Printing	85,000 00	76,500 00	76,104 86
A Enforcement Expenses	15,000 00	25,500 00	24,981 98
Public Information Program	68,700 00	67,700 00	66,976 09
Miscellaneous	10,000 00	2,000 00	1,414 95
	<u>\$ 252,700 00</u>	<u>\$ 252,700 00</u>	<u>\$ 248,915 12</u>

Section 12 of the Foreign Exchange Control Act, c. 53, 1946, as amended, directs that the Bank of Canada in its capacity as fiscal agent for the Government of Canada shall without charge (a) act as technical adviser, agent and banker of the Board and deal in foreign currencies and transactions relating thereto and otherwise assist or act on behalf of the Board and (b) provide the Board with such officers, clerks and employees, premises, and office supplies and equipment as may be required by the Board, and pay travelling expenses of the said officers, clerks and employees.

Section 17 directs that the Board shall pay out of the Exchange Fund Account such remuneration in connection with the functions and services of authorized dealers pursuant to this Act as the Governor in Council may prescribe.

Section 13 directs that, except as provided by sections 12 and 17, the costs of administration of this Act shall be paid out of moneys provided by Parliament.

Expenditures were made by the Bank of Canada, which was reimbursed from the above vote.

A Legal fees included the following payments of \$500 or over: Coffey and McDermott, Toronto, \$606.50; Geoffrion and Prud'homme, Montreal, \$3,533.50; Harmon and Bloom, Victoria, \$528.37; Harries, Houser and Jones, Toronto, \$2,234.63; Hyde and Ahern, Montreal, \$3,277.62; Moscovich and Moscovich, Lethbridge, Alta., \$578.

Vote 88 Telephone Service at Ottawa.....	415,000 00
Expenditures.....	<u>\$ 410,946 65</u>

The expenditures cover the costs of telephone service for the various departments at Ottawa and the telephones at: the residences of the Ministers and their private secretaries; the Animal Laboratories, Hull; the Post Office, Hull; lockhouses, Hog's Back and Long Island; and R.C.M.P. Barracks, Rockcliffe. Exchange service for offices is given through one large and six smaller branch exchanges and the expenditures were \$446,193.44. Other expenditures were for direct telephone services, \$24,844.45 and for printing of government directories, \$1,680.20.

Repayments amounting to \$61,771.44 by the Canadian Commercial Corporation, Central Mortgage and Housing Corporation, Unemployment Insurance Commission, War Assets Corporation and sundry other offices for the use of these services, were credited to this vote.

Vote 89 To provide, subject to the approval of the Treasury Board,	
for salaries, reclassifications, increases and other pay list items..	20,000,000 00
Less transferred.....	5,673,372 35
Expenditures.....	<u>\$ 14,326,627 65</u>
	<u>nil</u>

While no expenditures were made directly from this vote, the amount of \$5,673,372.35 consists of the net expenditures from the amounts transferred to (a) Votes 71, 74 and 84 of this Department and (b) other Departments, as detailed below.

Department	Details	Amount
Agriculture	Vote 1, \$27,877.94; Vote 9, \$30,618.70; Vote 13, \$9,138.23; Vote 16, \$1,896.37; Vote 17, \$354,126.06	423,657 30 26,408 00
Chief Electoral Officer	Vote 49, \$26,408	
Citizenship and Immigration	Vote 172, \$3,821.42; Vote 225, \$8,665.66; Vote 234, \$13,109.80; Vote 235, \$88,361.36; Vote 402, \$4,834.01	118,792 25 76,566 92 8,200 70
Civil Service Commission	Vote 50, \$76,566.92	
External Affairs	Vote 52, \$8,200.70	
Finance	Vote 71, \$88,386.01; Vote 74, \$30,993.71, Vote 84, \$537,784.85 ...	657,164 57
Fisheries	Vote 101, \$4,229.03	4,229 03
Insurance	Vote 119, \$23,311.41	23,311 41
Justice	Vote 126, \$1,709.95	1,709 95
Labour	Vote 147, \$4,536.02; †Vote 152, \$70.66	
Unemployment Insurance Commission	Vote 157, \$153,475.03	158,081 71
Legislation		
The Senate	Vote 161, \$5,343.67	
House of Commons	Vote 165, \$24,000	
Library of Parliament	Vote 170, \$1,933.14	31,776 81
Mines and Technical Surveys	Vote 175, \$13,694.53; Vote 176, \$8,560.79; Vote 190, \$37,126.69; Vote 195, \$10,640.06; Vote 205, \$489.76	70,511 83 11,362 55
National Health and Welfare	Vote 256, \$3,250.71; Vote 267, \$1,774.24; Vote 279, \$6,337.60 ..	
National Revenue		
Customs and Excise Divisions ..	Vote 296, \$64,880.83; Vote 298, \$800,388.59	865,269 42
Post Office	Vote 308, \$2,277,412.69; Vote 309, \$61,113.69	2,338,526 38
Privy Council Office	Vote 315, \$23,731.28	23,731 28
Public Archives	Vote 319, \$9,412.28	9,412 28
Public Works	Vote 226, \$23,838.28; Vote 327, \$48,483.33	72,321 61
Resources and Development	Vote 172, \$18,986.08; Vote 186, \$360; Vote 206, \$10,591.21; Vote 212, \$7,648.48; Vote 218, \$6,560.04; Vote 223, \$47,140.59; Vote 383, \$8,983.60	100,270 00 63,076 71
National Film Board	Vote 388, \$8,796.71; Vote 389, \$25,000; Vote 390, \$29,280 ...	
The Secretary of State	Vote 401, \$5,275.05; Vote 403, \$2,478.71; Vote 404, \$742.86; Vote 405, \$13,121.39; Vote 408, \$1,348.91; Vote 409, \$17,621.56; Vote 410, \$777.25; Vote 411, \$583.08	41,948 81 202,776 88
Trade and Commerce	Vote 425, \$1,325.35; Vote 426, \$114,572.39; Vote 431, \$86,879.14	
Transport	Vote 453, \$78,455.20; Vote 454, \$29,871.78; Vote 455, \$1,273.98; Vote 456, \$63,303.28; Vote 460, \$784.45; Vote 461, \$3,580.95; Vote 465, \$23,758.49; Vote 496, \$37,438.43; †Vote 521, \$1,457.55	289,924 11 104,341 84
Veterans Affairs	Vote 526, \$81,716.80; Vote 532, \$5,972.01; Vote 533, \$16,653.03 ..	
Total		\$5,673,372 35

† Demobilization and Reconversion vote.

Vote 90 Unforeseen expenses, expenditure thereof to be subject to approval of the Treasury Board and a detailed statement to be laid before Parliament within fifteen days of next session.	80,000 00	
Less transferred to other Departments.	6,537 99	73,462 01
Expenditures.	\$	80 00

The amounts transferred to other departments are reduced to the net expenditures at the end of the fiscal year and details of these expenditures are given in the following sections: External Affairs, \$25; Legislation—House of Commons, \$2,537.27; Privy Council Office, \$3,925; The Secretary of the State, \$50.72.

Expenditures of \$80 by this Department were to provide for the presentation of a souvenir of the Union of Newfoundland with Canada, in the form of a silver dollar, to the Lieutenant-Governor of Newfoundland, the judiciary of Newfoundland and certain other dignitaries.

Votes 91 and 577 To provide for the Government's contribution, as an Employer, to the Unemployment Insurance Fund in respect of Government Employees paid through the Central Pay Office.....	1,050,000 00
Expenditures.....	\$1,021,848 96

Provision was made under this vote to pay the contributions which, in previous years, had been provided under the various votes from which the relevant salaries were paid.

Vote 673 To authorize and provide for payment in such amount as may be necessary in respect to those matters supplementary to the Terms of Union of Newfoundland with Canada, specified in paragraph XXIII of the Note dated December 11, 1948, of the Prime Minister of Canada to the Chairman of the Newfoundland Delegation, entitled "Statements on Questions Raised by the Newfoundland Delegation during the Negotiations for the Union of Newfoundland with Canada", tabled in the House of Commons on the 27th day of January, 1949..	5,500,000 00
Less transferred to other Departments.....	4,287,387 76
Expenditures.....	\$ 1,212,612 24
	43,150 76

Treasury Board concurred (T.B.389483, May 17, 1950) in a report of the Minister of Finance stating that it was desirable that expenditures from this vote be shown in the Public Accounts by the Departments administering the various services or supplies acquired from Newfoundland as follows:—

Department of Fisheries—	
Inventories of consumable stores and supplies	60,645 10
Department of National Revenue—	
Customs and Excise Divisions—	
Inventory of consumable stores and supplies	176 00
Post Office Department—	
Inventories of consumable stores and supplies	51,306 09
Department of Public Works—	
Inventories of consumable stores and supplies—	
Proportion Postal Inventory	2,688 34
Marine Inventory	18,158 63
	20,846 97
Department of Transport—	
Capital Expenditures:	
Canadian Government Railways—Newfoundland Railway:	
Acquisition of Steamers <i>Bar Haven</i> and <i>Springdale</i>	1,466,933 47
Civil Aviation—Airways and Airports—Gander Airport:	
To reimburse Newfoundland for payments made under Article 2 of the Agreement effective March 31, 1946, between the United Kingdom, Canada and Newfoundland providing for the purchase by Newfoundland of buildings and Royal Canadian Air Force Equipment	666,000 00
To reimburse Newfoundland for payments made to the United Kingdom for buildings and equipment taken over from the Royal Air Force	200,000 00
To pay to Newfoundland two-thirds of the expenditure (<i>less recoveries</i>) at Gander Airport from April 1, 1945 to March 31, 1949, in respect of expenditures made by Newfoundland for the conversion of buildings to civil use, runway improvements and the replacement or expansion of plant and equipment	663,964 99
Open Account—Department of Transport Stores Account:	
Inventories of consumable stores and supplies.	
Gander Airport	1,108,300 35
Lighthouses	49,214 79
	1,157,515 14
	4,154,413 60
	4,287,387 96

Department of Finance—

Amount paid for current assets as of March 31, 1949, of Newfoundland Broadcasting Corporation consisting of cash on hand and in Banks, accounts receivable (less reserve for bad debts), consumable stores; less accounts payable and as taken over by the Canadian Broadcasting Corporation	43,150 76
	<u>\$4,330,538 52</u>

Vote 578 To provide for the expenses of the Dominion-Provincial Conference held in January 1950.....	6,000 00
Expenditures.....	4,797 43

Expenditures comprised: salaries, \$538.42; reporting services, \$1,171.50; printing and stationery, \$2,394.77; payment of the cost of a reception for the delegation, (T.B. 382585, December 22, 1949), \$575; sundries, \$117.74.

Redemption of Previous Years' Cheques, etc., Consolidated Revenue and Audit Act, c. 27, 1931	\$ 2,232 85
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Of the above amount, \$2,228.85 represents payment, or provision for payment, of outstanding cheques presented during the fiscal year, the amounts of which had previously been transferred to Revenue. The balance of \$4 represents a refund in connection with an unidentified remittance which was transferred to Revenue in 1947-48 and to which a claimant has now proven her right.

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	\$ 8,220 00
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Expenditures by other departments are included in the pertinent sections. The total expenditures of \$178,436.20 under the above statutory authority were, by Departments, as follows: Agriculture, \$6,930; Auditor General's Office, \$1,160; Citizenship and Immigration, \$2,636; Civil Service Commission, \$860; Finance, \$3,220; Fisheries, \$940; Insurance, \$860; Labour, \$16,484; Legislation, \$1,736; Mines and Technical Surveys, \$2,130; National Defence, \$20,499.32; National Health and Welfare, \$3,912; National Revenue, \$23,490; Post Office, \$36,656.69; Public Archives, \$280; Public Printing and Stationery, \$3,013.73; Public Works, \$8,240; Resources and Development, \$1,730; The Secretary of State, \$340; Trade and Commerce, \$4,756.66; Transport, \$13,447.82; Veterans Affairs, \$20,113.98.

DEMobilIZATION AND RECONVERSION

Vote 92 Wartime Prices and Trade Board—Administration

	Estimates	Allotments	Expenditures
A Temporary Assistance	2,391,825 00	2,356,825 00	2,122,193 86
B Travelling Expenses	200,000 00	200,000 00	169,678 38
Printing	50,000 00	63,000 00	35,550 73
Stationery	40,000 00	40,000 00	15,837 86
Telephones	40,000 00	40,000 00	30,770 27
Telegrams	10,000 00	10,000 00	1,215 90
C Legal and Audit	150,000 00	150,000 00	124,523 33
Advertising	50,000 00		
Miscellaneous Advertising		2,000 00	
Radio General—Miscellaneous		5,000 00	
Space in Press—General Miscellaneous		8,000 00	144 33
Rentals		15,000 00	1,367 55
Emergency Import Control Division		5,000 00	178 08
	50,000 00	35,000 00	1,689 96

	Estimates	Allotments	Expenditures
Postage	25,000 00	52,000 00	35,447 25
Freight and Express	5,000 00	5,000 00	1,949 92
Grant to the Canadian Association of Consumers	10,000 00	10,000 00	9,949 87
D Sundries	15,000 00	25,000 00	18,115 01
	<u>\$2,986,825 00</u>	<u>\$2,986,825 00</u>	<u>\$2,566,922 34</u>

The Wartime Prices and Trade Board was constituted by P.C. 2516, September 3, 1939, under authority of the War Measures Act, 1914 "to provide safeguards under war conditions against any undue enhancement in the prices of food, fuel and other necessities of life, and to ensure an adequate supply and equitable distribution of such commodities." From September 3, 1939, to December 1, 1941, the Board's activities were confined to selective controls of supplies and prices. The overall price ceiling became effective December 1, 1941, under authority of P.C. 8527, November 1, 1941, establishing the "Maximum Prices Regulation" and the powers of the Board to administer the ceiling were broadened by P.C. 8528, November 1, 1941. The "Maximum Rentals Regulations" were authorized by P.C. 9865, and the "Wartime Leasehold Regulations" by P.C. 9029, both dated November 21, 1941.

On March 1, 1950, the Supreme Court of Canada declared the rental control regulations to be valid and they were extended to April 30, 1951 by an Act to amend the Transitional Measures Act, 1947, c. 6, 1950.

The last remaining commodity price control was terminated with the withdrawal, effective February 15, 1950, of price controls on steel scrap. The Commodity Prices Stabilization Corporation Limited and the Canadian Sugar Stabilization Corporation Limited, the last of a number of Crown Companies which were incorporated to assist the Board in controlling price and maintaining supply, are engaged in winding up their operations. The following vote was provided for the expenses of the former and the details of operations of both Corporations will be found in the Balance Sheets and supporting schedules in Appendix 13, page F—67.

The Emergency Import Control Division administers the regulations which were imposed under authority of the Emergency Exchange Conservation Act, c. 7, 1948, in respect of items contained in Schedules I and II to the Act. The Department of Trade and Commerce administers the regulations in respect of items contained in Schedule III.

As at March 31, 1950, there were 690 temporary salaried employees being paid from this vote.

A As at March 31, 1950, the following were receiving allowances at the rate of \$15 per diem, and had been paid the amounts indicated:

Honourable Judges—J. C. Anderson, \$315; J. A. Barry, \$1,260; B. Boyd, \$3,960; G. A. P. Brickenden, \$2,595; A. G. Buckingham, \$375; A. Caron, \$855; H. W. Colgan, \$180; M. M. Colquhoun, \$570; J. J. Coughlin, \$1,410; K. L. Crowell, \$30; J. B. Dickson, \$360; A. E. Doak, \$4,275; A. H. Dowler, \$690; C. G. Duffy, \$195; A. A. Dysart, \$915; R. M. Edmanson, \$1,740; W. O. Fulton, \$30; A. J. Gordon, \$360; L. A. Hanna, \$1,170; J. A. Jackson, \$2,355; C. J. Jones, \$165; R. D. Keirstead, \$150; L. Lajoie, \$4,005; S. Lane, \$345; O. Legrand, \$4,275; D. E. Lewis, \$225; L. G. Lewis, \$75; J. W. MacDonald, \$45; A. R. Macdonell, \$2,520; J. P. Madden, \$1,470; C. W. A. Marion, \$150; A. G. McDougall, \$120; J. A. McGee, \$405; G. W. McPhee, \$915; R. Millar, \$855; G. M. Morrison, \$405; J. T. Mulcahy, \$195; D. Panneton, \$1,140; A. Pettigrew, \$3,270; J. A. S. Plouffe, \$705; J. C. Reynolds, \$165; W. T. Robb, \$855; A. Roberts, \$30; J. G. A. Robertson, \$120; B. W. Roscoe, \$30; L. Roy, \$3,285; J. L. Ryan, \$210; W. F. Schwenger, \$1,350; E. A. Shaunessy, \$180; J. A. Shea, \$2,100; V. R. Smith, \$630; H. J. Sullivan, \$660; H. W. Whitla, \$2,190.

District Magistrates—H. Achim, \$600; J. F. Bugeaud, \$60; V. Chabot, \$2,475; A. Gaudet, \$840; A. Michaud, \$930; J. Poisson, \$525; A. Regnier, \$2,505.

Others—D. J. Amiro, \$390; C. Barnes, \$135; J. Bennett, \$2,745; M. H. Bingeman, \$1,260; A. Bisset, \$1,560; J. A. Byers, \$1,515; A. Cantin, \$4,305; H. P. Edge, \$870; R. English, \$3,420; J. A. R. Gravel, \$4,305; C. T. Harper, \$2,685; M. Julien, \$4,290; J. Kennedy, \$1,395; A. R. Lafleche, \$3,105; J. B. Lander, \$30; J. H. C. Lawrence, \$1,440; V. Lemire, \$1,080; E. M. Lyons, \$150; M. Macaulay, \$620; E. J. Marsh, \$60; A. M. McIntyre, \$2,415; L. A. McKinley, \$195; E. W. Mingo, \$570; G. A. Mordy, \$1,635; E. M. Nicholson, \$240; L. Prevost, \$4,305; J. R. Smith, \$1,260; F. J. Waud, \$945.

P.C. 33/2662, April 17, 1945, authorized the payment of an allowance of \$25 per day, for each day actually engaged in hearing rental appeals and applications, to S. A. Shoemaker who received \$6,275.

B The following were paid travelling and living expenses of \$500 or over:

Honourable Judges—B. Boyd, \$681.72; G. A. P. Brickenden, \$1,750.50; A. E. Doak, \$2,572.57; L. A. Hanna, \$780.80; G. W. McPhee, \$530.71; W. T. Robb, \$614.32.

District Magistrates—V. Chabot, \$1,069.20; A. Regnier, \$1,073.16.

Others—D. J. Amiro, \$658.27; J. A. Byers, \$510.25; R. English, \$925.35; J. A. R. Gravel, \$557.80; C. T. Harper, \$564.10; J. Kennedy, \$806.53; A. M. McIntyre, \$1,554.58; G. A. Mordy, \$758.86; J. R. Smith, \$767.49.

C The following received legal fees of \$1,000 or over: G. Adam, Montreal, \$2,325.40; E. C. Bogart, Toronto, \$1,414.50; A. W. Boos, Kitchener, Ont., \$1,240.48; W. H. Campbell, Vancouver, \$4,959.25; K. A. Christie, Toronto, \$1,393; P. Dalme, Montreal, \$1,064; G. de L. Demers, Quebec, \$2,662.25; G. M. Dent, Ottawa, \$1,753.40; D. Donaghy, Vancouver, \$1,266.25; N. V. German, Calgary, Alta., \$1,663; A. Gervais, Murray Bay Que., \$6,501.63; J. R. Johnson, Toronto, \$5,065.80; L. A. Kelley, Ottawa, \$1,350.94; F. M. Kelly,

Toronto, \$1,950.53; R. Larivee, Montreal, \$2,647.50; F. J. MacRae, Toronto, \$1,134.50; J. M. Magwood, Toronto, \$1,992.40; N. L. Matthews, Toronto, \$2,083.12; G. D. McPhedran, Toronto, \$2,797.30; F. Monet, Ottawa, \$5,465.35; A. Montpetit, Montreal, \$1,655.25; J. P. O'Reilly, Hamilton, Ont., \$6,436; J. D. Pickup, Toronto, \$1,172.39; C. Potvin, Roberval, Que., \$1,967.90; G. A. Roy, Montreal, \$3,697.45; P. Roy, Quebec, \$3,373.15; E. Trotter, Montreal, \$2,565.86; J. Turgeon, Quebec, \$1,412.80.

D Includes services of rental appraisers on a fee basis as follows:

Montreal: J. D. Lachapelle \$1,963; P. Lachapelle, \$2,213; E. Therien, \$100.

Ottawa: R. Lalande, \$1,807.

Toronto: J. E. Dobson, \$1,634; E. R. Wilson, \$1,676.

Vote 93 Wartime Prices and Trade Board—Commodity Prices Stabilization Corporation. \$5,000,000 00
Expenditures. nil

The Commodity Prices Stabilization Corporation Limited was incorporated in 1941 as a Crown Company under the Companies Act, c. 33, 1934, and placed under the control of the Wartime Prices and Trade Board for the purpose of assisting that Board in controlling prices and maintaining supply of food, fuel and other necessities of life by the payment of subsidies and by bulk purchasing.

As the revenues of the Corporation, as represented by recoveries of subsidies, exceeded expenditures in the current fiscal year, the above amount was not required.

Further details in respect of advances to the Corporation in previous years are given under the Open Account bearing the name of the Corporation (see further on in this section). The Balance Sheet as at March 31, 1950, and operating statement for the fiscal year 1949-50, as furnished and certified to by the Auditor General, will be found in Appendix 14 to this section, page F-70.

Vote 94 Advances to the Canadian Wheat Board for payments in respect of flour or food
containing wheat for human consumption in Canada. 6,000,000 00
Expenditures. \$ 400,000 00

This vote was provided to reimburse the Canadian Wheat Board for disbursements on behalf of the Government of Canada in respect of the following operations:

(a) In previous fiscal years, advances were made to the Board for payments beginning with the crop year 1942-43 to millers and other manufacturers of wheat products for domestic human consumption who were required, under the price ceiling regulations, to market their products at 1941 prices. The ceiling was removed on September 15, 1947 and payments were to be made on such products sold and delivered before midnight, September 13, 1947.

The first part of the following statement contains a summary of the 1949-50 transactions in respect of these drawback payments.

(b) P.C. 3376, July 28, 1948, authorized Canadian Wheat Board Regulations, effective August 2, 1948, under which the Board was to sell wheat of the grade Number One Manitoba Northern, basis in store Fort William/Port Arthur or Vancouver, used to fill domestic requirements, at the price of \$2 per bushel plus appropriate carrying charges and additional forwarding and diversion charges. When the wheat thus sold by the Board is used for the manufacture of flour and food, other than alcohol, for human consumption in Canada, the purchasers are entitled to receive from the Board a refund of 46½ cents per bushel. The refund was originally set at 45 cents but the increase was authorized, effective September 1, 1948, by P.C. 4287, September 29, 1948. The Board was to be reimbursed from moneys appropriated by Parliament for the total amount of refunds paid, for interest on the refunds, and for expenditures incurred in connection with their payment.

The second part of the following statement contains a summary of the 1949-50 transactions in respect of these refunds.

	Debit	Credit	Balance to be accounted for
DRAWBACK ACCOUNT			
Balance to be accounted for—March 31, 1949	52,879 99		
Advance from Vote 94	50,000 00*		
Accountings in the form of statements certified by the Comptroller of the Canadian Wheat Board			
Net rebates received under profit control through the Commodity Prices Stabilization Corporation Limited	31,934 84		
Interest earned on drawback funds	2,127 35		
Administrative and general expenses		989 90	
	<u>\$ 136,942 18</u>	<u>\$ 989 90</u>	<u>135,952 28</u>

	Debit	Credit	Balance to be accounted for
REFUND ACCOUNT			
Balance to be accounted for—March 31, 1949	2,135,301 75		
Advance from Vote 94	350,000 00		
Accountings in the form of statements certified by the Comptroller of the Canadian Wheat Board			
Refund payments		2,277,848 47	
Rebates from purchasers other than processors	9,014 87		
Interest and bank charges	1,862 69		
Administrative and general expenses		28,964 15	
	<u>\$2,496,179 31</u>	<u>\$2,306,812 62</u>	189,366 69
Total			<u>\$ 325,318 97</u>

* This advance was made at the close of the fiscal year to provide sufficient funds to meet the estimated amount due to millers. However, it was not possible to make these payments because of delays in determining "standard profits" for purposes of calculating rebates under profit control arrangements.

Payments totalling \$5,000 or over in respect of the above operations were made as follows during the current fiscal year by the Board: Copeland Flour Mills Ltd., Midland, Ont., \$39,965.57; Eastern Canada Flour Mills Ltd., Montreal, \$5,188.16; Ellison Milling & Elevator Co. Ltd., Lethbridge, Alta., \$14,103.45; Hunt Milling Corp. Ltd., London, Ont., \$10,931.86; Dr. Jackson Foods Ltd., Toronto, \$5,731.42; Lake of the Woods Milling Co. Ltd., Winnipeg, \$223,434.95; Lakeside Milling Co. Ltd., Toronto, \$13,228.48; Maple Leaf Milling Co., Ltd., Toronto, \$247,962.23; McCarthy Milling Co. Ltd., Streetsville, Ont., \$8,199.11; Midland Flour Mills Ltd., St. Boniface, Man., \$27,842.81; Ogilvie Flour Mills Co. Ltd., Montreal, \$237,328.83; Purity Flour Mills Ltd., Toronto, \$195,606.51; Quaker Oats Co. of Canada Ltd., Peterborough, Ont., \$101,908.83; Renown Mills Ltd., Calgary, Alta., \$16,746.74; Robin Hood Flour Mills Ltd., Moose Jaw, Sask., \$960,540.90; St. Lawrence Flour Mills Co. Ltd., Montreal, \$49,862.32; Saskatchewan Co-operative Producers Ltd., Saskatoon, Sask., \$13,418; T. H. Taylor Co. Ltd., Chatham, Ont., \$6,815.35; Weyburn Flour Mills, Weyburn, Sask., \$33,258.93.

Vote 95 Employees' Plan—For purchase of Canada Savings Bonds—Administration

	Estimates	Allotments	Expenditures
Temporary Assistance	83,310 00	83,310 00	75,143 53
Printing, Stationery and Office Equipment	3,000 00	3,000 00	1,626 97
Sundries	3,400 00	3,400 00	424 14
	<u>\$ 89,710 00</u>	<u>\$ 89,710 00</u>	<u>\$ 77,194 64</u>

This vote was provided for expenses in connection with recording instalment payments and issuing, registering (where necessary) and mailing Canada Savings Bonds purchased by employees of the Federal Government.

As at March 31, 1950, there were 37 temporary salaried employees being paid from this vote.

Vote 96 Employees' Plan—To provide, subject to the approval of the Treasury Board, for replacement of bonds lost in mails and for reimbursement of accounts incorrectly charged with repayments.....	2,500 00
Expenditures.....	\$ 73 70

Vote 97 To provide for expenses of the Cabinet Committee on Dominion-Provincial Relations

	Estimates	Allotments	Expenditures
Temporary Assistance and Fees	22,700 00	22,700 00	13,740 00
Travelling and Living Expenses, including those of Provincial Representatives	4,000 00	4,000 00	
Printing, Stationery and Office Equipment	2,500 00	2,500 00	636 72
Sundries	800 00	800 00	46 45
	<u>\$ 30,000 00</u>	<u>\$ 30,000 00</u>	<u>\$ 14,423 17</u>

As at March 31, 1950, there were 6 temporary salaried employees being paid from this vote.

Vote 98 To provide for the payment of premiums on Government of Canada Sterling Securities	\$ 10,000 00
Expenditures	nil

Vote 99 To provide, subject to the approval of the Treasury Board, for miscellaneous losses arising from the sale or distribution of War Savings Stamps, War Savings Certificates, Victory Bonds or Canada Savings Bonds.....	3,000 00
Expenditures.....	427 09

Vote 100 To provide, subject to the approval of the Treasury Board, for miscellaneous and unforeseen expenses and for the temporary provision of recoverable advances for working capital purposes, and for the readvancing of any such advances repaid.....	1,000,000 00
A Less transferred to other Departments.....	22,513 26
Expenditures.....	\$ 977,486 74
	nil

	Amounts transferred	Expenditures
A Department of:		
Agriculture	1,021 34	1,021 34
Privy Council Office	296 00	296 00
Resources and Development (National Film Board)	20,940 00	20,939 00
The Secretary of State	1 00	
Transport	254 92	254 92
	<u>\$ 22,513 26</u>	<u>\$ 22,511 26</u>

Details in respect of the above transfers will be found under the relevant sections.

OTHER CHARGES

Assumption of part of Newfoundland debt, an Act to approve the Terms of Union of Newfoundland with Canada, c. 1, 1949.....	\$ 62,292,609 27
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Section 23 of the Financial Terms of the above Act provided that "Canada will assume and provide for the servicing and retirement of the stock issued or to be issued on the security of Newfoundland pursuant to the Loan Act, 1933, of Newfoundland and will take over the Sinking Fund established under that Act".

The above amount consisted of unmatured funded debt of \$71,709,459 (3 per cent Guaranteed Newfoundland Stock, 1943-63) and outstanding matured bonds of \$24,680.43 (eligible for conversion to this stock), less sinking funds amounting to \$9,441,530.16.

Provision for Reserve for possible losses on ultimate realization of active assets. \$ 75,000,000 00

This amount increases the reserve and the offsetting credit entry was to the Open Account, under [15] Reserve for Certain Contingent Liabilities—see further on in this section.

The total provided, since the establishment of the account in 1940-41 to the close of the current fiscal year, was \$400,000,000.

Write-off of Active Assets—Cancellation of Canadian Farm Loan Board Capital Stock,
Canadian Farm Loan Act, c. 66, R.S. as amended. \$ 250 00

Section 9, as amended, of the above authority provided that, where title has been transferred to the Board or where, as a result of proceedings taken to realize on a mortgage, the amount recovered was not sufficient to discharge the full amount of loan investment, the capital stock of the Board subscribed for by the Government of Canada, was to be cancelled to an amount equivalent to that subscribed for with relation to loans of the like amount. The relevant original loans totalled \$5,000 and the Government's subscription to the capital stock of the Board was 5 per cent of this amount.

Write-down of Active Assets to Miscellaneous Non-Active Accounts—Soybean Flour Suspense Account. \$ 125,936 00

This amount represented the cost of soybean flour purchased in 1945 for the Government of the Union of Soviet Socialist Republics but never shipped. The flour was declared surplus to War Assets Corporation at Vancouver and sold by that Corporation. The fact that it had not been delivered was discovered in the current fiscal year and it was necessary to relieve the Department of Trade and Commerce account against that Government of the erroneous charge. Pending final disposition, the amount has been charged as above.

Write-down of Active Assets to Miscellaneous Non-Active Accounts—Securities Investment Account—Trading Losses subject to Parliamentary Appropriation. \$8,299,183 77

This entry represented the writing down to Non-Active Assets of the net trading loss on the Government's purchases and sales of its own securities. The offsetting entry is a credit to the Securities Investment Account—see under Open Accounts further on in this section.

Comparative Statement of Accounts Receivable

WARTIME PRICES AND TRADE BOARD

	March 31, 1950	March 31, 1949
Current Year	11,276 00	25,193 10
Previous Years—Collectable	1,888 10	15,062 96
—Uncollectable	548 75	515 15
	<u>\$ 13,712 85</u>	<u>\$ 40,771 21</u>

Changes in Non-Active Asset Accounts

The status of those accounts in which changes have occurred during the current fiscal year is as follows:

	Dr. Balance Mar. 31, 1949	Debit	Credit	Dr. Balance Mar. 31, 1950
[8a] Non-Active Assets				
(ii) Other—				
Miscellaneous Non-Active Accounts				
Soybean Flour Suspense Account		125,936 00		125,936 00
Securities Investment Account—				
Trading Losses		8,299,183 77		8,299,183 77
		<u>\$8,425,119 77</u>		<u>\$8,425,119 77</u>

Details in respect of the above entries were given under Expenditures—Other Charges.

OPEN ACCOUNTS

	Dr. Balance Mar. 31, 1949	Debit	Credit	Dr. Balance Mar. 31, 1950
[1] Cash and Other Current Assets				
(a) Cash—				
A (i) In Current Deposits				
Canada	61,502,568 67	9,366,503,797 99	9,319,134,629 79	108,871,736 87
London	3,402,554 19	17,016,518 18	19,958,191 35	460,881 02
New York	22,982,535 60	334,598,662 65	327,504,869 18	30,076,329 07
	87,887,658 46	9,718,118,978 82	9,666,597,690 82	139,408,946 96
B (ii) In Special Deposits				
Bank of Canada Special Funds—				
Bond Redemption Account ..	216,138 62	4,816,000,000 00	4,815,720,820 27	495,318 35
War Savings Certificates Re-				
demption Account	526,482 44	49,000,000 00	49,208,086 17	318,396 27
Interest Account	649,086 46	398,500,000 00	398,665,895 07	483,191 39
Bank of Montreal, London,				
Special Funds—				
Bond Redemption Account ..	508,174 64		457,053 06	51,121 58
Interest Account	5,791 82	270,358 04	275,044 93	1,104 93
Bank of Montreal, New York,				
Special Funds—				
Interest Account	3,624 00	158,924 65	155,171 48	7,377 17
Securities Account	392,283 93	45,871 96	19,836 26	418,319 63
Trust Company, New York, In-				
terest Account		3,987,500 00	3,967,625 75	19,874 25
Bank of England, Special Funds—				
Interest Account		1,935,886 83	1,916,370 46	19,516 37
	2,301,581 91	5,269,898,541 48	5,270,385,903 45	1,814,219 94
(iii) In Blocked Currency				
C Belgium		73,825 05	61,177 75	12,647 30
C Denmark	200,044 80		200,044 69	11
C Germany		284,038 85	20,570 87	263,467 98
C Netherlands		1,663,417 37	10,869 13	1,652,548 24
C Spain	282,003 42	176,252 14	242,532 85	215,722 71
D United Kingdom, Bank of Can-				
ada Account "N"		11,110,139 79	11,057,126 36	53,013 43
	482,048 22	13,307,673 20	11,592,321 65	2,197,399 77

	Dr. Balance Mar. 31, 1949	Debit	Credit	Dr. Balance Mar. 31, 1950
[1] Cash and Other Current Assets—Concluded				
<i>(b) Other Liquid Assets—</i>				
E (i) Foreign Exchange Control Board—Advances, represented by Cash and Securities	1,071,192,875 33	278,807,124 67	100,000,000 00	1,250,000,000 00
F (ii) Securities Investment Account	455,769,619 14	235,912,243 58	672,991,335 00	18,690,527 72
G (iii) Sinking Funds, 3% Newfoundland Guaranteed Stock 1943-63		10,216,773 66	2,225 670 88	7,991,102 78
H (iv) Investment Account, New York Loan 1949-74 Cash		238,078,725 56	238,078,725 56	
H (v) Investment Account, New York Loan 1949-74 Securities	1,526,962,494 47	139,308,805 10	139,308,805 10	1,276,681,630 50
		902,323,672 67	1,152,604,536 54	
<i>(c) Working Capital Advances—</i>				
<i>(i) Departmental:</i>				
I Assay Office, Vancouver—Gold and Silver Purchase Account	27,452 74	4,198,946 43	4,090,528 32	135,870 85
Royal Canadian Mint—				
J Gold Purchase Account	6,225,739 38	88,391,530 26	84,574,025 78	10,043,243 86
K Silver Coinage and Alloy Purchase Account	402,196 38	5,471,758 99	4,687,513 05	1,186,442 32
K Silver Purchase—War Medals Account	590,456 70	689,531 13	1,263,379 14	16,608 69
K Silver Bullion Purchase Account	375,429 99	496,932 21	624,159 79	248,202 41
K Nickel Purchase Account	39,466 29	660,158 00	640,502 10	59,122 19
K Copper Purchase Account	77,222 94	440,097 12	352,003 71	165,316 35
K Steel Purchase Account	155 83	357 26		513 09
	7,738,120 25	100,349,311 40	96,232,111 89	11,855,319 76
<i>(ii) Crown Corporations:</i>				
L Commodity Prices Stabilization Corporation, Ltd.	5,765,583 48	1,404,907 82	4,404,907 82	2,765,583 48
	1,631,137,486 79	16,005,403,085 29	16,201,817,471 67	1,434,723,100 41
[2] Loans to, and Investments in, Crown Agencies				
M (a) Bank of Canada Capital Stock	5,920,000 00			5,920,000 00
N (c) Canadian Farm Loan Board—Advance for initial operating expenses	50,000 00			50,000 00
Initial Capital Advances	5,000,000 00			5,000,000 00
Capital Stock	2,241,838 00		250 00	2,241,588 00
Bonds	14,850,000 00	5,200,000 00	3,250,000 00	16,800,000 00
Canadian Fisherman's Loan Act—Initial Capital Advances	29,000 00			29,000 00
Capital Stock	1,519 00			1,519 00
	22,172,357 00	5,200,000 00	3,250,250 00	24,122,107 00
	28,092,357 00	5,200,000 00	3,250,250 00	30,042,107 00
[3] Other Loans and Investments				
<i>(a) To Provincial and Municipal Governments—</i>				
<i>Provincial:</i>				
O Alberta—Consolidated Loans, 1947 Settlement	12,537,295 87		350,400 12	12,186,895 75
O British Columbia — Consolidated Loans, 1947 Settlement	24,346,609 01		675,551 39	23,671,057 62
O Manitoba — Consolidated Loans, 1947 Settlement	18,804,104 01		498,792 66	18,305,311 35
O Saskatchewan—Consolidated Loans, 1947 Settlement	34,853,257 68		1,143,702 04	33,709,555 64

	Dr. Balance Mar. 31, 1949	Debit	Credit	Dr. Balance Mar. 31, 1950
[3] Other Loans and Investments—Concluded				
<i>(a) To Provincial and Municipal Governments—Concluded</i>				
P Saskatchewan—Power Commission	26,880 00		3,840 00	23,040 00
Q Saskatchewan — Seed Grain Advances, 1908	78,426 40		772 35	77,654 05
R Saskatchewan—Seed Grain Loans Guarantee Act, 1938	6,913,396 38		1,090,943 34	5,822,453 04
Municipal:				
S Municipal Improvements Assistance Act, 1938	4,722,985 54		255,814 18	4,467,171 36
	102,282,954 89		4,019,816 08	98,263,138 81
<i>(b) To United Kingdom and Other Governments—</i>				
T Belgium	64,607,534 26		2,318,534 26	62,289,000 00
T China	50,460,000 00	1,071 31	278,396 47	50,182,674 84
T Czechoslovakia	16,673,706 82			16,673,706 82
T France	242,672,000 00		8,368,000 00	234,304,000 00
U France—Interim Credit Consolidated Interest	2,378,000 00		82,000 00	2,296,000 00
V Greece	6,525,000 00			6,525,000 00
T Indonesia	15,452,188 21			15,452,188 21
T Netherlands	118,136,572 11			118,136,572 11
W Netherlands—Military Relief and Currency Credits Settlement ..		5,733,966 70		5,733,966 70
T Norway	23,656,985 07			23,656,985 07
V Roumania	24,329,262 40			24,329,262 40
T Union of Soviet Socialist Republics	2,866,098 69			2,866,098 69
X United Kingdom	301,992,500 19		9,935,956 58	292,056,543 61
Y United Kingdom (United Kingdom Financial Agreement Act, c. 12, 1946)	1,045,000,000 00	120,000,000 00		1,165,000,000 00
	1,914,749,847 75	125,735,038 01	20,982,887 31	2,019,501,998 45
Z (c) Canada's Subscription to Capital of—				
(i) International Monetary Fund	300,003,150 00	22,499,347 00		322,502,497 00
(ii) International Bank for Reconstruction and Development ..	65,035,750 00	5,658,293 16		70,694,043 16
	365,038,900 00	28,157,640 16		393,196,540 16
<i>(d) Miscellaneous—</i>				
AA Bank for International Settlements	272,785 84			272,785 84
AB Montreal Turnpike Trust— Commutation Agreements	14,308 00			14,308 00
AC New Westminster Harbour Commission	978,037 23		3,500 00	974,537 23
AD Saint John Bridge and Railway Extension Co. Loan	433,900 00			433,900 00
	1,699,031 07		3,500 00	1,695,531 07
	2,383,770,733 71	153,892,678 17	25,006,203 39	2,512,657,208 49
[5] Deferred Charges				
AE Unamortized Discounts and Commissions on loans	65,784,892 49	6,510,900 09	9,733,818 11	62,561,974 47
[6] Sundry Suspense Accounts				
AF Bank of Montreal Provincial Notes Suspense Accounts	27,567 83			27,567 83
AG Blank Bonds Reserve Account ..	70,018 09		1,600 00	68,418 09
AH Canadian National Railways Exchange Suspense		158,124,159 58	158,124,159 58	
AI Canadian Sugar Stabilization Corporation Limited—Price Stabilization Contingency Reserve (Contra)	17,177,514 00	303,228 05		17,480,742 05
AJ Cheque Adjustment Suspense	2,455 42			2,455 42

	Dr. Balance Mar. 31, 1949	Debit	Credit	Dr. Balance Mar. 31, 1950
[6] Sundry Suspense				
<i>Accounts—Concluded</i>				
AK Depreciation on revaluation of Securities Investment Account ..	8,171,348 50		8,171,348 50	
AL National Harbours Board—Exchange Suspense Account		22,569,625 00	22,569,625 00	
AM Newfoundland Settlement Suspense		315,212 70	308,829 90	6,382 80
AN Retirement Fund Suspense	154 15			154 15
AO Revaluation deficit Foreign Exchange Control Board	28,807,124 67		28,807,124 67	
AP Sinking Fund Suspense		717,340 00	717,340 00	
AQ U.K. Financing Securities Suspense		5,421 37	5,421 37	
	54,256,182 66	182,034,986 70	218,705,449 02	17,585,720 34
	<u>\$ 4,163,041,652 65</u>	<u>\$16,353,041,650 25</u>	<u>\$16,458,513,192 19</u>	<u>\$ 4,057,570,110 71</u>

	Cr. Balance Mar. 31, 1949	Debit	Credit	Cr. Balance Mar. 31, 1950
[9] Floating Debt *				
AR (a) Matured Funded Debt Outstanding	34,674,995 15		15,207,455 36	49,882,450 51
(b) <i>Notes and Other Obligations payable on demand—</i>				
Compensation to Seigneurs	11,827 40			11,827 40
Dominion Stock Issue B, 3½% ..	3,700 00			3,700 00
Non-negotiable non-interest bearing notes payable on demand—				
To the International Bank for Reconstruction and Development	57,915,000 00	4,408,500 00		53,506,500 00
To the International Monetary Fund	194,000,000 00		49,400,000 00	243,400,000 00
	251,930,527 40	4,408,500 00	49,400,000 00	296,922,027 40
(c) <i>Interest Due and Outstanding—</i>				
Unpaid Interest:				
Domestic Loans	81,437,763 55	3,171,469 23		78,266,294 32
New York Loans	507,021 88		61,818 69	568,840 57
London Loans	42,662 32		5,891 43	48,553 75
Unpaid Dividends:				
Province of Nova Scotia	795 80			795 80
Province of Prince Edward Island	867 25			867 25
Province of New Brunswick ..	1,279 00			1,279 00
Province of Canada	4,663 18			4,663 18
Province of British Columbia.	33 67			33 67
Dominion Stock	3,717 33			3,717 33
Unpaid Warrants	49 36			49 36
	81,998,863 34	3,171,469 23	67,710 12	78,895,094 23
(d) <i>Outstanding Cheques and Warrants—</i>				
Treasury Cheques	73,467,661 95	3,658,296 39		69,809,365 56
Outstanding Imprest Account Cheques—Finance	179 43			179 43
Less Unclaimed Registered Interest (Letter of Credit) Cheques Adjustment Account	9 63			9 63
	73,467,831 75	3,658,296 39		69,809,535 36
	<u>442,072,207 64</u>	<u>11,238,265 62</u>	<u>64,675,165 48</u>	<u>495,509,107 50</u>

	Cr. Balance Mar. 31, 1949	Debit	Credit	Cr. Balance Mar. 31, 1950
[10] Deposit and Trust Accounts				
(c) <i>Miscellaneous</i> —				
AS Bank Circulation Redemption Fund	930,570 05	972,456 50	41,886 45	
AT Canadian Sugar Stabilization Corporation Limited—				
Price Stabilization Contingency Reserve (Contra)	17,177,514 00		303,228 05	17,480,742 05
AU Companies in liquidation:				
Canadian Home Investment Company, Limited	4,878 80			4,878 80
Dominion Trust Company	8,931 10			8,931 10
Great North Insurance Company	344 70			344 70
Montreal Canada Fire Insurance Company	605 09			605 09
Ontario Fire Insurance Company	12,458 65			12,458 65
Rimouski Fire Insurance Company	3,030 53			3,030 53
Western Canada Fire Insurance Company	443 00			443 00
Western Mutual Fire Insurance Company	516 97			516 97
York County Loan and Savings Company	35,468 36			35,468 36
AV Canadian National Railways Equipment Issue, 1923—Redemption Account	5,500 00			5,500 00
AV Canadian National Railways Guaranteed Bond Issues (1923 and 1924 and 1924-54)	126,425 00	1,872,225 00	1,863,325 00	117,525 00
AW Common School Funds—Ontario and Quebec	2,677,770 70			2,677,770 70
AX Defunct Banks:				
Bank of Vancouver	8,657 40			8,657 40
Banque du Peuple	6,349 82			6,349 82
Banque St. Hyacinthe	2,428 64			2,428 64
Banque St. Jean	67 61			67 61
Banque Ville Marie	4,669 59			4,669 59
Central Bank	2,225 94			2,225 94
Commercial Bank of Manitoba .	328 36			328 36
Ontario Bank	21,592 71			21,592 71
AY King George V Silver Jubilee Cancer Fund for Canada	36,000 00			36,000 00
AZ Home Bank Creditors—Relief Suspense	8,618 14			8,618 14
BA Penny Bank of Ontario—Outstanding Cheques	135 82	8 92		126 90
BB Province of Newfoundland Financial Surplus			20,000,000 00	20,000,000 00
BC Unclaimed Dividends—Liquidations under the Bankruptcy Act ...	128,436 39	1,703 62	7,678 85	134,411 62
BD William Scott Estate	9,350 60	300 00		9,050 60
	21,213,317 97	2,846,694 04	22,216,118 35	40,582,742 28

[11] Insurance, Pension and Guaranty Accounts

(b) <i>Insurance and Guaranty Funds</i> —				
BE Insurance Fund—Civil Service	22,465,603 17	523,546 03	1,854,346 32	23,796,403 46
BF Government Officers' Guarantee Fund	564,430 51	38 25	51,472 20	615,864 46
BG War Damage Insurance Special Account—General	94,224 12	1,450 99		92,773 13
	23,124,257 80	525,035 27	1,905,818 52	24,505,041 05

	Cr. Balance Mar. 31, 1949	Debit	Credit	Cr. Balance Mar. 31, 1950
[11] Insurance, Pension and Guaranty Accounts—Concluded				
<i>(c) Pension and Retirement Funds—</i>				
BH Superannuation Account	94,940,744 67	11,941,038 82	20,500,519 96	103,500,225 81
BI Retirement Fund—				
Finance (formerly Civil Service)	15,433,861 69	15,388,013 49	33,166 08	79,014 28
Central Pay Office	2,343,282 46	2,728,567 08	17,339,680 58	16,954,395 06
Canadian Farm Loan Board ...	2,023 95	150 88	1,413 45	3,286 52
	112,719,912 77	30,067,770 27	37,874,780 07	120,536,922 57
	135,844,170 57	30,582,805 54	39,780,598 59	145,041,963 62

[12] Deferred Credits

BJ Interest Special Account—Interest				
Accrued—				
Canada Savings Bonds, 1948	118,193 41	118,193 41		
Canada Savings Bonds, 1949			151,108 27	151,108 27

GENERAL

BK Income Tax Deductions Suspense—				
Central Pay Office	66,524 67	9,481,777 21	9,459,185 53	40,932 99
BL Instalment Purchases of Bonds—				
Public Service—Ninth Victory				
Loan, 1945	1,580,801 30	4,096,089 50	2,515,288 20	
Canada Savings Bonds, 1947	84,249 63	156,062 70	71,813 07	
Canada Savings Bonds, 1948	1,453,721 75	6,615,651 60	5,259,088 98	97,159 13
Canada Savings Bonds, 1949		18,371 55	1,894,200 32	1,875,828 77
BM Military Relief Credits—Belgium .		61,177 75	73,825 05	12,647 30
BM Military Relief Credits—Denmark .	200,044 80	200,044 69		11
BM Military Relief and Currency				
Credits—Netherlands		10,869 13	7,397,384 07	7,386,514 94
BM Currency Credits—Germany		20,570 87	284,038 85	263,467 98
BM German Reparations Credits—Spain	282,003 42	242,532 85	176,252 14	215,722 71
BN Unemployment Insurance Deduc-				
tions Suspense—Central Pay				
Office	2,392 28	1,026,638 27	1,025,321 11	1,075 12
	3,787,931 26	22,050,979 53	28,307,505 59	10,044,457 32

[13] Sundry Suspense Accounts

BO Appreciation on revaluation of				
Securities Investment Account ..			74,369 31	74,369 31
BP Canadian Wheat Board—Suspense.	6,324,789 99			6,324,789 99
BQ Cash Suspense—Unallocated Funds	64,118 38	2,174,306 80	2,324,540 33	214,351 91
BR Ernest Davis Estate	6,383 31		114 50	6,497 81
BS George Henderson Keeler Estate ..	655 14	785 14	130 00	
BS George Mayo Estate	14,010 14			14,010 14
BT German Reparations Suspense	561,164 04	8 64	115,831 21	676,986 61
BU Loan Subscriptions at credit of sub-				
scribers in arrears—				
Victory Loans 1917-18-19	207,330 45			207,330 45
Victory Loan 1941	4,423 90	18 00	185 16	4,591 06
2nd Victory Loan, 1942	10,311 98	9 62	413 60	10,715 96
3rd Victory Loan, 1942	5,090 69		165 55	5,256 24
4th Victory Loan, 1943	5,442 30	4 63	119 41	5,557 08
5th Victory Loan, 1943	3,972 54	24 00	123 04	4,071 58
6th Victory Loan, 1944	2,530 27		86 14	2,616 41
7th Victory Loan, 1944	2,659 96		106 40	2,766 36
8th Victory Loan, 1945	2,245 62	41 46	16 67	2,320 83
9th Victory Loan, 1945	4,695 52	4 00	329 56	5,021 08
Canada Savings Bonds, 1946	233 09			233 09
Canada Savings Bonds, 1947	334 50	162 45	10 58	182 63

	Cr. Balance Mar. 31, 1949	Debit	Credit	Cr. Balance Mar. 31, 1950
[13] Sundry Suspense				
<i>Accounts—Concluded</i>				
BU Loan Subscriptions at credit of subscribers in arrears—Public Service				
2nd Victory Loan, 1942	1,622 84	89 18	85 58	1,619 24
3rd Victory Loan, 1942	3,030 49	75 28		2,955 21
4th Victory Loan, 1943	3,370 79	96 60	50 40	3,324 59
5th Victory Loan, 1943	2,905 94	117 70		2,788 24
6th Victory Loan, 1944	3,503 33	176 40		3,326 93
7th Victory Loan, 1944	6,266 91	243 60	142 80	6,166 11
8th Victory Loan, 1945	6,816 52	327 60	126 43	6,615 35
9th Victory Loan, 1945			2,730 25	2,730 25
Canada Savings Bonds, 1946	1,281 70	843 90	54 99	492 79
Canada Savings Bonds, 1947		1,230 93	1,370 52	139 59
Canada Savings Bonds, 1948		140 30	360 38	220 08
BV Matured Bonds and Interest Unclaimed	73,203 80	435 25	65,725 50	138,494 05
BW Premium, Discount and Exchange		127,000,173 16	127,000,173 16	
BX Royal Canadian Mint—Handling Charges		824,356 63	824,356 63	
BY Securities Division Suspense Account—Finance	272 78	1,240 85	968 07	
BZ Unclaimed Award, Registrar Exchequer Court of Canada, B.C. Admiralty District	1,831 17			1,831 17
CA Unclaimed Cheques Suspense—				
Finance	44,117 94		91 00	44,208 94
Comptroller of the Treasury ...	1,026 29	246 25		780 04
Wartime Prices and Trade Board	26 78		773 25	800 03
CB Unclaimed Drafts Suspense—				
Finance	1,233 77		5 00	1,238 77
CC Unclaimed War Damage Insurance Refunds	5,262 34	232 82		5,029 52
CD Unclaimed War Savings Certificates and Stamps	220,501 27	662 25	3,990 78	223,829 80
CE Unredeemable Coupons Suspense .	5,288 04	51,773 71	50,021 54	3,535 87
CE Unredeemable Coupon Suspense Account—New York		110 00	1,903 00	1,793 00
CF Victory Loans 1917-18-19 Canvassers Suspense Account	1,620 83			1,620 83
CG War Savings Certificates Instalment Suspense	1,881 15			1,881 15
CH Donations—Suspense		54,066 32	54,066 32	
CI Wartime Prices and Trade Board—Suspense	873 54	120 00	120 00	873 54
	<u>7,606,430 04</u>	<u>130,112,123 47</u>	<u>130,523,657 06</u>	<u>8,017,963 63</u>
[14] Province Debt Accounts				
CJ				
British Columbia	583,021 40			583,021 40
Manitoba	3,578,941 20			3,578,941 20
New Brunswick	529,299 39			529,299 39
Nova Scotia	1,055,411 69			1,055,411 69
Ontario	2,848,289 52			2,848,289 52
Prince Edward Island	775,791 83			775,791 83
Quebec	2,549,213 61			2,549,213 61
	<u>11,919,968 64</u>			<u>11,919,968 64</u>
Less—				
Province of Nova Scotia—Suspense Account	40,139 91			40,139 91
Province of Prince Edward Island—Land Account	782,402 33			782,402 33
Province of Quebec Debt Account	1,473,609 63			1,473,609 63
	<u>2,296,151 87</u>			<u>2,296,151 87</u>
	<u>9,623,816 77</u>			<u>9,623,816 77</u>

	Cr. Balance Mar. 31, 1949	Debit	Credit	Cr. Balance Mar. 31, 1950
[15] Reserve for Certain Contingent Liabilities				
CK				
(a) Reserve for possible losses on ultimate realization of Active Assets	245,869,188 38	1,800 17	75,000,000 00	320,867,388 21
[16] Funded Debt Unmatured *				
CL				
(a) Payable in Canada	15,107,363,908 81	534,563,253 27		14,572,800,655 54
(b) Payable in London	9,256,258 44		52,630,964 53	61,887,222 97
(c) Payable in New York	298,000,000 00		139,800,000 00	437,800,000 00
	15,414,620,167 25	534,563,253 27	192,430,964 53	15,072,487,878 51
	\$16,280,637,229 88	\$ 731,395,921 64	\$ 552,934,009 60	\$16,102,175,317 84

* Figures for the current fiscal year represent the net increase or decrease in these accounts, [9] and [16].

A Cash in current deposits represents the total of the balances at credit of the Receiver General of Canada in the several banks in Canada, London and New York.

B Cash in special deposits consists of balances in the hands of fiscal agents of the Government for the purchase or redemption of Government securities and for the payment of interest.

C Cash in these blocked currency accounts represents amounts in the currency of relevant countries which are available for expenditures only within the countries for restricted purposes. It represents, in the case of Spain, Canada's share of the proceeds from the liquidation of certain German assets seized in Spain and, in that of the other countries, moneys received in full or partial settlement of claims by Canada for military relief supplies furnished during the period of military occupation by the combined military authorities. The settlement with the Netherlands was in respect of both military relief and currency credits (see Comment "W"). As notification is received that certain currency is available for expenditure by Canada in these countries, the Canadian dollar equivalent at the current rate of exchange is debited to those accounts and credited to offsetting liability accounts under Deferred Credits. As the currency is utilized, further entries clear these accounts, debit the vote to which the expenditures apply and credit Special Receipts—War and Demobilization Receipts. In respect of the account for Spain, the credit in the latter entry is to German Reparations Suspense rather than to Special Receipts. Details of transactions in the various accounts follow:—

Belgium—Debits represent the receipt of 3,300,000 Belgian francs. Credits were the charging of \$60,442.84 to expenditure votes of various Departments and a revision of \$734.91 of the amount previously set up as the Canadian dollar equivalent. The closing balance is the Canadian dollar equivalent of 574,877.35 Belgian francs at .022.

Denmark—The opening balance represented 960,000 kroner from the previous fiscal year. Credits during the fiscal year were the charging of \$152,879.89 to the expenditure votes of various departments and a revision of \$47,164.80 of the amount previously set up as the Canadian dollar equivalent. The closing balance is the Canadian dollar equivalent of .70 kroner at .15925.

Germany—The debit represented the receipt of 1,084,531.70 deutschmarks. Credits were the charging of \$20,570.87 to the expenditure votes of various departments. The closing balance is the Canadian dollar equivalent of 1,005,986.96 deutschmarks at .2619.

Netherlands—The debit represents the receipt of 5,745,828.57 guilders, and the credit the charging of the amount of \$10,869.13 to the expenditure votes of various departments. The closing balance is the Canadian dollar equivalent of 5,708,284.07 guilders at .2895.

Spain—The opening balance represents the receipt of 3,078,640 pesetas in the previous fiscal year. Debits are the receipt of 1,924,150 pesetas. Credits consist of the charging of \$4,400.05 to the expenditure votes of various departments and a revision of \$238,132.80 in the amount previously set up as the Canadian dollar equivalent. The closing balance is the Canadian dollar equivalent of 4,902,788.75 pesetas at .044.

D Sterling funds are acquired in accordance with arrangements made with the Government of the United Kingdom in respect of Newfoundland codfish sold on European markets and are held for the subsequent redemption of the 3 per cent Newfoundland Guaranteed Stock 1943/63, the servicing and retirement of which was assumed by Canada, under the terms of Union.

Credits are mainly investments in short-term Treasury Bills of the United Kingdom while debits represent the acquisition of sterling funds in accordance with the above arrangements.

E This Board operates the Exchange Fund Account for the Minister of Finance under authority of the Foreign Exchange Control Act, c. 53, 1946. Debits consist of advances of \$250,000,000 and an amount of \$28,807,124.67 which in the previous fiscal year had been credited hereto and set up as a deficit account

representing the deficit of the Board due to the change in exchange rates on July 5, 1946. The deficit ceased to exist upon the revaluation of United States dollars and sterling currency on September 20, 1949, and the deficit account was closed by the debiting of the amount to this account and restoring the full amount of the advances. The credits in the account represent repayments.

Interest to December 31, 1949 and profits for the calendar year were credited to Revenue—Return on Investments.

- F The principal items in this account are in respect of the temporary holdings, by the Government, of Canada Savings Bonds purchased for resale to subscribers under the Government employees' instalment purchase plan and the temporary investment of blocked sterling (see comment D) in Treasury Bills of the United Kingdom and 3 per cent Newfoundland Guaranteed Stock, 1943/63.

Included in the credits is an entry of \$8,299,183.77 representing trading losses. The offsetting debit is under Expenditure—Other Charges.

- G Transactions were in respect of this stock which was assumed by Canada under the Terms of Union and represented the acquisition of such stock which had been purchased for sinking fund purposes prior to March 31, 1949 and further purchases by the Government of Canada during the current fiscal year.

- H In these accounts are recorded temporary investments from the proceeds of the relevant loan.

- I This account relates to the transactions in gold and silver at the Assay Office in Vancouver, a branch of the Royal Canadian Mint. Gold deposits, which include the silver content thereof, are purchased from mining companies and individuals for shipment to the Royal Canadian Mint, this account being debited with the value of the former transactions and credited with the value of the latter.

- J Credits in this account result from the transfer of gold bullion to the Bank of Canada and sales of fine gold to the public while debits represent payments made by the Royal Canadian Mint for newly-mined gold, old jewelry, dental scrap, etc. and the amount of the net operating profit for the year which was transferred to Revenue—Bullion and Coinage.

- K Credits in these accounts represent the face value of all coin issued to the Bank of Canada and in the case of the Silver Purchase Account, the proceeds of sales of fine silver to the public. Debits are: (a) the value of all metals purchased for coinage and medal purposes as well as the net value of mutilated coin withdrawn from circulation; and (b) the amount of the net operating profit for the year, which was transferred to Revenue—Bullion and Coinage. The closing balances represent the cost value of the metals on hand at that date.

- L In this account are recorded the entries affecting the Commodity Prices Stabilization Corporation, Limited, which was incorporated in 1941 and placed under the control of the Wartime Prices and Trade Board for the purpose of assisting that Board in controlling prices and maintaining supply of food, fuel and other necessities of life by the payment of subsidies, and by bulk purchasing.

The opening balance represents the outstanding balance of advances made in previous fiscal years to the Corporation. Entries in the current fiscal year represent monthly adjustments debiting or crediting the account with the net excess of receipts or disbursements. The account is debited in those months in which the amount of subsidies recovered exceeds the administrative and other expenses. Included in the credits is a cash repayment of \$3,000,000 during the fiscal year and a further remittance of \$234,212.46 representing the net profit for the fiscal year.

Appendix 14 to this section, page F—70, contains the Balance Sheet of the Corporation as at March 31, 1950, and operating statement for the fiscal year 1949-50.

- M This account records the investment of the Government as the sole owner of the capital stock of the bank which was acquired under authority of the Bank of Canada Act Amendment Act, c. 42, 1938. Of this amount, \$5,000,000 represents the par value of 100,000 shares of capital stock and the balance of \$920,000 premium paid in respect of the acquisition in 1938 of shares held by the public. The amounts received during the fiscal year by the Government as interest and the Government's share of the profits for the Bank year were credited to Revenue—Return on Investments.

- N The advance for initial operating expenses was voted in the Supplementary Estimates 1928-29 (Vote 505) and is repayable without interest. Interest on initial capital advances was received and credited to Revenue—Return on Investments.

The credit of \$250 in Capital Stock represents a write-off to Consolidated Deficit Account with the offsetting entry appearing under Expenditures—Other Charges.

The bonds are held by the Government of Canada. The credit represents the redemption by the Board of its 3½ per cent bonds due January 2, 1960, while the debit reflects the purchase by the Government of \$4,650,000 of the Board's 3 per cent bonds due December 1, 1958, and \$550,000 due January 2, 1970. Interest received during the fiscal year was credited to Revenue—Return on Investments.

Interest received during the year on initial capital advances under the Canadian Fisherman's Loan Act was also credited to Revenue—Return on Investments.

- O The opening balances represent the adjusted amounts of Treasury Bills indebtedness of the Governments of these provinces to the Federal Government, pursuant to the provisions of the Western Provinces

- Treasury Bills and Natural Resources Settlement Act, c. 77, 1947, which provided for the retirement of this indebtedness by annual payments beginning July 1, 1948 and extending over a thirty-year period. Credits represent repayments. Interest on that portion of the indebtedness of each province, which represented the adjusted amount of loans for capital and ordinary governmental purposes was received and credited to Revenue—Return on Investments.
- P A loan of \$57,600 to the Province of Saskatchewan was authorized by P.C. 4891 of September 17, 1940, to enable the Saskatchewan Power Commission to extend its power and light system to the Bombing and Gunnery School at Dafoe, Saskatchewan. It bears interest at $3\frac{1}{2}$ per cent and is repayable in thirty half-yearly instalments, the first of which became due May 15, 1941. The credit represents the payments under the agreement and the interest was credited to Revenue—Return on Investments.
- Q Advances were made by the Federal Government to the Province of Saskatchewan for the purchase of seed grain. The credits represent repayments.
- R The original disbursement of \$16,468,852.49 was made in 1944-45 and was in respect of a guarantee of the principal and interest of any loans made by a chartered bank which were guaranteed by the Province of Saskatchewan to provide assistance to farmers in connection with seeding operations during the spring of 1938. The balance in this account represents the amount still outstanding which is secured by treasury bills of the province in the custody of the Minister of Finance.
The credit represents repayments and the interest was credited to Revenue—Return on Investments.
- S Credits represent repayments on loans which were authorized in previous fiscal years under the Municipal Improvements Assistance Act, c. 33, 1938. Interest was credited to Revenue—Return on Investments.
- T These accounts relate to loans, as authorized by section 22, Export Credits Insurance Act, c. 39, 1944 and various Orders in Council, made in previous years for the purpose of facilitating and developing trade between Canada and the countries concerned. Credits represent repayments. Interest was credited to Revenue—Return on Investments.
- U In this account is recorded the obligation of the Government of France in respect of settlement of the accrued interest on certain interim credit advances in 1945-46 by receipt from that Government of bonds which will mature on December 31 of each year until 1977. The amount of the bond maturing in the current fiscal year and in each succeeding year is \$82,000. Interest was credited to Revenue—Return on Investments.
- V No payments of principal or interest were made during the fiscal year by the Governments of these countries on account of advances made in 1919-20 and 1920-21.
- W The terms of a settlement agreement in May, 1949, with the Government of The Netherlands in respect of military relief and currency credits provide for payment by that Government of \$5,733,966.70 in Canadian dollars. The first of ten annual payments of \$573,396.67 is to be made on December 31, 1952.
Under this agreement, Canada also received 5,745,828.57 guilders representing \$1,663,417.37 at the current exchange rate of .2895. This amount was set up in Cash and Other Current Assets—Blocked Currency (see comment C).
- X Under authority of the War Appropriation (United Kingdom Financing) Act, c. 8, 1942, sterling balances held by Canada in an amount equivalent to \$700,000,000 at the exchange rate of \$4.45 to the pound sterling were converted into a Canadian dollar obligation of the Government of the United Kingdom which, under the provisions of the Act, was non-interest-bearing until after the termination of the war. The United Kingdom Financial Agreement Act, c. 12, 1946, authorizes the continuation of the latter provision until December 31, 1950. Credits represent repayments.
- Y Under authority of the United Kingdom Financial Agreement Act, c. 12, 1946, a credit of \$1,250,000,000 was extended to the Government of the United Kingdom which may be drawn on at any time prior to December 31, 1951. The purpose of the credit is to facilitate purchases by the United Kingdom of goods and services in Canada and to assist in making it possible for the United Kingdom to meet transitional post-war deficits in its current balance of payments, to maintain adequate reserves of gold and dollars and to assume the obligations of multilateral trade. No interest shall be payable in respect of any period prior to January 1, 1951. The amount of the credit drawn by December 31, 1951, shall be repaid in 50 annual instalments beginning on that date, with interest at the rate of 2 per cent per annum. The agreement provides for the waiving of the payment of interest in any year under certain conditions.
- Z These accounts reflect Canada's subscriptions of \$300,000,000 to the International Monetary Fund which was completed in 1946-47 and \$65,000,000 to the International Bank for Reconstruction and Development. They consist of gold, Canadian dollars, United States dollars and non-interest-bearing notes which are carried as a liability on the Balance Sheet of Canada under the heading of Floating Debt.
Debits in the current fiscal year in each account consist of a payment in Canadian dollars and a further issue of notes, and represent an adjustment due to the revaluation of the Canadian dollar.
- AA This is a non-interest-bearing deposit made by the Government of Canada under the terms of the agreements providing for the establishment of the Bank. The deposit was made in 1930-31.

- AB This amount represents the balance still owing by various municipalities for sums advanced from the Treasury of the United Provinces of Upper and Lower Canada, for the purpose of building toll roads in the vicinity of Montreal. Interest was credited to Revenue—Return on Investments.
- AC This account relates to (a) advances made to the New Westminster Harbour Commission to assist in the construction and development of the harbour and (b) a loan of \$703,500 in 1947-48 to enable the Commissioners to meet debentures maturing on April 1, 1948. The credit represents a repayment on the loan. Interest was credited to Revenue—Return on Investments.
- AD The amount in this account represents advances made to the Saint John Bridge and Railway Extension Company, for the construction of a bridge and rail connections at Saint John, N.B., as authorized by Chapter 26 of the Statutes of 1883. The liability was subsequently assumed by the Canadian Pacific Railway Company. Interest was credited to Revenue—Return on Investments.
- AE Credits represent refunds and amortization charges applicable to 1949-50, the offsetting debit to the latter appearing under expenditures, while debits are premiums, discounts and commissions on loans issued during 1949-50. The closing balance represents the unamortized amount of discounts, commissions and redemption bonuses on loans issued and premiums on loans converted since April 1, 1930. Details by loans of the amounts amortized will be found in Appendix 8 to Part I of this Report (page 54).
- AF This account reflects the liability of the Bank of Montreal for the redemption of provincial notes stolen from its branch at St. Catharines in 1869, at the time the Bank was agent for the issue and redemption of these notes for the Receiver General. The original liability was \$46,000. As the stolen notes are presented for payment, the Minister of Finance redeems them at face value and is recouped by the Bank.
- AG In anticipation of a 1946 loan which did not materialize, plates were engraved and blank bonds printed in accordance with instructions. Treasury Board allotted the above amount as an advance from Vote 507 (1947-48) to provide for payment for these bonds (T.B.332547, June 13, 1947). As they are used for future loans, adjusting entries will charge Cost of Loan Flotations and credit this account. The credit was in respect of a loan in the current fiscal year.
- AH This account records the purchase of United States and sterling funds for the Canadian National Railways. The Government is reimbursed monthly.
- AI P.C. 328, January 28, 1947, authorized, *inter alia*, the transfer of all assets, liabilities and other obligations of the Sugar Administrator to the Canadian Sugar Stabilization Corporation Limited, a Crown Company, under the Wartime Prices and Trade Board. The corporate objects of this company are "to purchase, or otherwise acquire, export, import, exchange, charge, sell or otherwise dispose of, distribute, store, transport, process and generally deal in sugar, sugar syrups, liquid sugar, molasses and other sugar products". The opening balance in this account represents the Price Stabilization Contingency Reserve of \$19,337,930.71 assumed by the Corporation as at March 13, 1947, on which date the Sugar Administrator ceased business, plus the net profit of \$654,210.80 for the period March 14 to August 31, 1947 and less the net loss of \$2,814,627.51 for the year ended August 31, 1948. The entry in the current fiscal year represents the net profit for the year ended August 31, 1949, as shown in the Balance Sheet of the Corporation, which was added to the Corporation's reserve. The offsetting account is under [10] Deposit and Trust Accounts, Miscellaneous.
- AJ This account records the unadjusted balance resulting from the reconciliation of payments to the banks for redemption of paid cheques with the amount of those cheques as subsequently determined in adjustment of the account.
- AK During the current fiscal year, this amount was transferred to Securities Investment Account (see under Cash and Other Current Assets) and subsequently included in the amount charged to Expenditures—Other Charges.
- AL This account records the sale of United States funds to the Board to provide for certain redemptions.
- AM With the coming into effect, as of April 1, 1949, of an Act to approve the Terms of the Union of Newfoundland with Canada, c. 1, 1949, it was necessary to establish this account to record transactions respecting outstanding revenue and expenditure items of the Government of Newfoundland relative to the period prior to that date pending ultimate disposition of the net balance. A summary of the entries and the closing balances in respect of the Departments concerned follows:

Department	Debit	Credit	Balance Mar. 31, 1950
Fisheries	3,920 21	16,248 31	12,328 10 Cr.
National Revenue			
Customs and Excise Divisions	11,518 17	45,190 07	33,671 90 Cr.
Post Office	263,347 83	120 95	263,226 88 Dr.
Public Works	69 00		69 00 Dr.
Transport	36,357 49	245,142 47	208,784 98 Cr.
Veterans Affairs		2,128 10	2,128 10 Cr.
	<u>\$ 315,212 70</u>	<u>\$ 308,829 90</u>	<u>\$ 6,382 80 Dr.</u>

- AN Overpayments which were made to individuals for the period up to and including March 31, 1944, from the Retirement Fund are recorded in this account.
- AO Upon the revaluation of the Canadian dollar on September 20, 1949, the deficit ceased to exist and this amount was transferred to the account of the Board under [1] Cash and Other Current Assets.
- AP In this account are recorded certain transactions in respect of sinking fund purchases for the 3 per cent Newfoundland Stock, 1943-63.
- AQ The cost of repatriated securities purchased was charged to this account. Clearance was subsequently made to the proper account.
- AR Floating Debt consists of obligations of the Government of Canada payable on demand and includes unrepresented matured bonds, stock payable on demand, interest due and outstanding, and cheques and warrants outstanding. Further details will be found in Part I of this Report, Schedule M, page 29. The figures for the current fiscal year represent the net increase or decrease in these accounts.
- AS The Bank Circulation Redemption Fund consists of amounts deposited with the Minister of Finance by the chartered banks to secure the redemption of their outstanding notes, as required by section 64 of the Bank Act, 1944. Interest was allowed on the required deposit and was charged to Interest on Public Debt.
- During the current fiscal year, the banks paid to the Bank of Canada the amount of their outstanding notes and the deposits were released.
- AT This account is the offset to one of similar title under [6] Sundry Suspense Accounts.
- AU These accounts reflect the balances of amounts remitted by the liquidators of certain defunct trust and insurance companies and represent unclaimed dividends due the ordinary creditors.
- AV The balances in these accounts represent the amounts deposited with the Government to meet matured bonds and interest coupons which, for the convenience of investors, have been made payable at the offices of the agencies of the Bank of Canada. The credits in the latter account represent cash received from the Canadian National Railways while the debits were for interest coupons redeemed by the Bank of Canada.
- AW The funds represent the proceeds from the sale of lands set apart under 12 Vic., 1849, Chapter 200, for the support and maintenance of common schools in Upper and Lower Canada, now Ontario and Quebec. Income from the sales is apportioned to the two provinces on the basis of population. Interest, apportioned on the same basis as the proceeds, is paid semi-annually to the above-named provinces at the rate of 5 per cent per annum and is charged to Interest on Public Debt.
- AX The balances in these accounts represent unclaimed dividends of the banks' assets due the depositors.
- AY P.C. 144, January 18, 1936, authorized (a) the setting up of this Trust Account; (b) the payment of the grant of \$100,000 provided by Vote 383 of the Supplementary Estimates, 1935-36, and the crediting of this amount to the account; (c) the Department of Finance to accept further sums not exceeding \$400,000 for credit to the account; (d) the allowing of interest at 3 per cent per annum, paid semi-annually on April 1 and October 1, to the Trustees; and (e) withdrawals from the Fund, in whole or in part, at the pleasure of the Trustees. Debits would represent withdrawals under the above authority. The interest payments were charged to Interest on Public Debt.
- AZ This represents the unexpended balance of the amount received from the liquidators of the Home Bank and the Commissioner under the Home Bank Creditors' Relief Act, 1925, to provide for outstanding and unclaimed cheques.
- BA Section 4 (1) of an Act to provide for the winding up of the Penny Bank of Ontario and the repeal of the Penny Bank Act, c. 22, 1948, directs that the Bank shall on August 1, 1948, pay to the Receiver General of Canada such amounts as the Minister (of Finance) determines are necessary to discharge all liabilities of the Bank then undischarged other than liabilities by reason of deposits in the Bank. The above amount is, therefore, credited hereto to meet possible claims of creditors of the Bank, other than depositors. The debit represents payment of a claim.
- BB The credit in this account represents deposits by the Government of the Province of Newfoundland in accordance with section 24 (3) of the Terms of Union of Newfoundland with Canada which states that "the Government of the Province of Newfoundland will have the right within one year from the date of Union to deposit with the Government of Canada all or any part of its financial surplus held in dollars and on the thirty-first day of March and the thirtieth day of September in each year to receive with respect thereto interest at the rate of two and five-eighths per centum per annum during a maximum period of ten years from the date of Union on the minimum balance outstanding at any time during the six-month period preceding payment of interest".
- Interest on the deposit is charged to Interest on Public Debt.
- BC The balance in this account represents unpaid dividends and undistributed assets of estates paid to the Receiver General in accordance with the provisions of the Bankruptcy Act, c. 7, 1949, and the Winding-up Act, c. 213, R.S., as amended.

- BD This is the balance of a bequest made by the late William Scott, for the benefit of soldiers who served in World War 1. Payments are made on the application of the Canadian Pension Commission.
- BE The balance at the credit of the Civil Service Insurance Fund increased by \$1,330,800.29. Credits include premiums, \$501,424.80 and interest at the rate of 6 per cent per annum amounting to \$1,347,718.70 which was charged to Interest on Public Debt. Debits include payments of death benefits in cash and instalments, \$443,961.14, and cash surrender values of \$74,382.07.
- BF The balance at the credit of the Government Officers' Guarantee Fund increased by \$51,433.95. Credits consist of premiums, at the rate of 10 cents per \$100 of coverage, amounting to \$36,751.18; interest at 2½ per cent compounded semi-annually, amounting to \$14,644.88 which was charged to Interest on Public Debt; and \$76.14 recovered in respect of a claim paid in a previous fiscal year. Debits are refunds of overpayments on premiums.
- T.B. 367535, July 22, 1949 amended the regulations in respect of the Fund, with effect from April 1, 1950, by reducing the rate of premium from 10 cents to 2 cents and making certain changes in the bonding procedure.
- P.C. 108/3888, August 4, 1949 directed that Treasury Board shall have power to order stoppage of the payment of interest on the Fund for any period of time which, in the opinion of the Board, seems advisable.
- BG Entries in this account represent further transactions in the winding up of the War Risk Insurance Scheme, under authority of Vote 908, Further Supplementary Estimates, 1946-47, including the refund of 47·1 per cent of net premium contributions as defined in P.C. 11038, December 3, 1942.
- BH The balance at the credit of the Superannuation Account increased by \$8,559,481.14. Credits were contributions by employees, a contribution by the Government (Votes 75, 669 and 575), interest at 4 per cent per annum which was charged to Interest on Public Debt, transfers from the Retirement Fund and other authorized contributions. Debits consisted mainly of superannuation payments, gratuities or withdrawals.
- Details of the current transactions will be found in Appendix 2 to this section (page F-52).

BI Contributions are made to the Fund in the form of monthly salary deductions by temporary and certain permanent salaried employees. When the administration of this Fund was transferred as of January 1, 1949, from the Superannuation Branch to the Office of the Comptroller of the Treasury, it was necessary to establish a Central Pay Office account for contributions of employees paid by that office and a number of departmental accounts for contributions of other employees. With the exception of the Canadian Farm Loan Board account, these are now shown in the relevant departmental section as indicated by the reference letter. During the current fiscal year, transfer was effected from the Civil Service account to the newly established accounts, of the balance of the contributions by employees prior to January 1, 1949 and the Civil Service Account, the title of which has been changed to Finance, now contains a great number of amounts representing minor overpayments or underpayments and balances due former employees who cannot be located.

Credits to the various accounts also include the accrual of interest at the rate of 4 per cent per annum on the balance to the credit of each employee. Debits represent payment of the amounts to the employees' credit upon resignation or death, or if they are made permanent, refunds or transfers to the Superannuation Account.

During the fiscal year the accrued interest credited to the various accounts amounted to \$699,161.68 and was charged to Interest on Public Debt.

A list of all Retirement Fund Accounts follows:

	See Section	Cr. Balance Mar. 31, 1949	Debit	Credit	Cr. Balance Mar. 31, 1950
Retirement Fund—					
Agriculture	A	7,947 43	19,023 78	165,303 85	154,227 50
Atomic Energy Project	Y	25,125 81	30,585 81	238,546 48	233,086 48
Canadian Farm Loan Board ...	F	2,023 95	150 88	1,413 45	3,286 52
Central Pay Office	F	2,343,282 46	2,728,567 18	17,339,680 68	16,954,395 96
Finance	F	15,433,861 69	15,388,013 49	33,166 08	79,014 28
Fisheries	G	1,226 15	3,566 35	11,976 32	9,636 12
Lands and Development Services	W	2,974 80	27,417 82	24,443 02	
Library of Parliament	L	6,722 63	727 04	1,960 44	7,956 03
Mines, Forests and Scientific Services	M	486 13	6,121 40	5,635 27	
National Defence	N	947,763 12	3,175 46	2,298,808 92	3,243,396 58
Post Office	Q	2,847 01	7,416 84	29,795 97	25,226 14
Public Printing and Stationery ..	U	7,040 39	3,972 62	141,813 76	144,881 53
Public Works	V	2,640 17	2,853 83	42,453 87	42,240 21
Resources and Development	W		364 36	30,065 01	29,700 65
Royal Canadian Mounted Police	X	27 38	1,901 99	9,871 06	7,996 45
The Senate	L	15,544 52	3,842 20	4,337 05	16,039 37
Trade and Commerce	Y	719 51	4,007 36	4,158 32	870 47
Transport	Z	10,368 82	16,752 76	206,563 55	200,179 61
Veterans Affairs	ZZ		186 97	4,441 72	4,254 75
		\$ 18,810,601 97	\$ 18,248,648 14	\$ 20,594,434 82	\$ 21,156,388 65

- BJ Accrued interest collected from those purchasing bonds after the issue date, is credited to these accounts and, on first due date, is transferred to Interest on Public Debt.
- BK Deductions from the salaries and wages of employees paid through Central Pay Office are credited to this account pending payment to the Department of National Revenue.
- BL These accounts were established to record instalment payments on purchases of Government Bonds by employees of the Government of Canada, Crown Corporations and other Government agencies.
- BM See comment "C" on certain blocked currency accounts, of which these are the offsetting accounts.
- BN Deductions from the salaries and wages of employees paid through Central Pay Office are credited to this account pending payment to the Unemployment Insurance Commission.
- BO To this account was credited the net trading profit as at March 31, 1950, on the Government's transactions in its own securities payable in United States funds.
- BP This amount, which represents an interim payment received from the Canadian Wheat Board on account of surpluses arising from oats and barley "take over" on March 17, 1947, as authorized by P.C. 1292, April 3, 1947, is held in suspense pending possible adjustments.
- BQ The amount of remittances which are not immediately classifiable are credited hereto and cleared to the proper accounts upon receipt of the necessary information.
- BR The will of the late Ernest Davis, who died on May 12, 1936, provided that the residue of his estate should be paid to the Government of Canada. Credits represent the receipt of further amounts.
- BS To these accounts are credited interim payments from estates which were bequeathed to the Government. When these estates are finally settled, the balance is transferred to Revenue—Special Receipts.
- BT To the account is credited (a) interim payments received in respect of the sale, by War Assets Corporation (now Crown Assets Disposal Corporation), of ex-German Merchant vessels which had been allotted to Canada when the German Merchant Fleet was distributed as reparations and (b) the Canadian dollar equivalent of Canada's share of certain other reparations in various currencies.
The Canadian dollar equivalent of the blocked currency in respect of the latter is credited hereto as utilized, the offsetting debit entry being to Deferred Credits.
- BU Credits to these accounts represent incomplete subscriptions to loans. On November 29, 1930, the Governor in Council approved the principle of refunding, on application by the subscriber, the amount of any instalment paid.
- BV Unclaimed matured bonds which cannot be delivered are cancelled and the value, including that of any interest coupons, is credited to this account. Disbursements are made to the owners of such bonds upon application.
- BW In this account are recorded (a) the various entries in connection with adjustments on the Balance Sheet of Canada arising from the revaluation of currencies on September 20, 1949; (b) entries in respect of the purchase of gold from the Royal Canadian Mint and the Assay Office, Vancouver, and its delivery to the Bank of Canada; and (c) sundry debits and credits resulting from purchase and sale of sterling funds and U.S. dollars. The net debit in the current fiscal year is a result of the following transactions:

	Debit	Credit
<u>Adjustments arising from revaluation of currencies September 20, 1949</u>		
Matured and unmatured funded debt and outstanding interest payable in U.S. dollars (U.S. dollar from \$1 to \$1.10 Canadian)	39,882,378 19	
Cash and securities in current and special deposits including sinking funds, in sterling (Pound sterling from \$4.03 to \$3.08 Canadian)	4,993,951 92	
Matured and unmatured funded debt and outstanding interest payable in sterling. (Pound sterling from \$4.03 to \$3.08 Canadian)		19,385,921 57
Cash and Securities in current and special deposits in U.S. dollars (U.S. dollar from \$1 to \$1.10 Canadian)		4,149,751 79
<u>Other transactions</u>		
Net debit from acquisition and disbursement of sterling funds at rates other than \$3.08 Canadian	10,373 86	
Net credit from sale of U.S. dollars		836,226 51
Credit resulting from purchase of 3 per cent Newfoundland 1943/63 stock at a discount		2,010 01
Net credit in gold bullion operations, due mainly to increase in Canadian dollar value of gold bullion on hand at date of revaluation of currencies ..		772,549 94
Net debit transferred to Expenditure		19,740,244 15
	<u>\$ 44,886,703 97</u>	<u>\$ 44,886,703 97</u>

- BX** Amounts deducted from the payments for gold deposited with the Royal Canadian Mint and the Assay Office, Vancouver, to cover the costs of packing, insurance, express, etc., on shipments of fine gold out of Canada, are credited to this account, while certain of the actual expenses are debited hereto. The total deductions exceeded the expense charged to this account by an amount of \$824,228.63 which was transferred at the close of the fiscal year to Revenue—Bullion and Coinage.
- BY** The amounts of remittances, received by the Securities Division as instalment payments on the purchase of bonds, which are not immediately classifiable are credited to this account. Upon receipt of the necessary information, clearance is made to the proper accounts.
- BZ** This amount which was received from the Registrar in 1941 had been on deposit in his account for more than twenty years. Payment will be made if a valid claim for the money should be submitted.
- CA** All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue are credited to these accounts pending claims therefor.
- CB** The chartered banks of Canada submit semi-annually to this Department lists of outstanding drafts and receipts on Government account. The amounts of certain of these drafts and receipts are credited to this account pending information as to the department or service concerned. Clearance is made upon receipt of such information.
- CC** Amounts returned by insurance companies, representing refunds to policy holders who cannot be located, are credited to this account pending claims therefor.
- CD** To this account is credited the value of War Savings Certificates and Stamps which are returned to the Bank of Canada for various reasons. When owners are located or identified, disbursements are made.
- CE** When called bonds are presented for payment with coupons for the period subsequent to the date of call detached, the amount of the missing coupons is withheld from the redemption settlement to the bondholder and credited to these accounts. When the coupons are located or presented for payment, the adjustments by payment or transfer are debited hereto.
- CF** This account relates to undelivered cheques issued in favour of canvassers for the 1917, 1918 and 1919 Victory Loans.
- CG** In the closing of various accounts previously maintained for the recording of pay-list deductions for instalment purchases of War Savings Certificates, it was found that a number of small debit and credit balances could not be cleared, the former representing possible overpayments and the latter unidentifiable remittances. This account was established in 1946-47 to record such balances. The balance includes a number of unidentifiable instalment payments on early Victory loans in the office of the Inspection Board of the United Kingdom and Canada, Department of National Defence.
- CH** To this account are credited general donations to the Government of Canada. At the close of the fiscal year, the credit balance is transferred to Revenue—Special Receipts.
- CI** Receipts which cannot immediately be allocated are credited to this account pending clearance to the proper accounts.
- CJ** The amount of \$2,296,151.87, included as an asset in the Balance Sheet of Canada, consists of amounts due on debt accounts by the Provinces of Nova Scotia, Prince Edward Island and Quebec.
The amount of \$11,919,968.64, included as a liability, represents the amount of the debt allowances granted to the provinces as a result of the financial settlements of Confederation.
Details of the interest paid and received in connection with these amounts will be found in Appendix 1 to this section, page F-50, and Appendix 12, page F-61.
- CK** This reserve was increased during the current fiscal year by a further amount of \$75,000,000, the offsetting entry being a charge to Expenditures—Other Charges.
The debit represents the write-off of the outstanding balance of a loan of \$2,800.17 to High-Test Lignite Coal Co. Ltd. in accordance with a compromise arranged by the Department of Justice under authority of the Department of Justice Act, c. 106, R.S.
- CL** It should be noted that these figures do not represent the total funded debt unmatured of the Government of Canada, as the refundable portion of individual income tax and excess profits taxes is shown under the Department of National Revenue, page P-12.
Schedule T (page 36) in Part I shows the total figure by loans while Comment on the Balance Sheet (Part I, page 21) explains the decrease during 1949-50.
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**Employees Receiving Salaries at Annual Rates of \$3,000 or over and
Travelling Expenses of \$500 or over**

The first list for each service contains the names and annual salary rates of all salaried employees who were receiving \$3,000 or over as at March 31, 1950. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list for each service contains the names of other salaried employees who received travelling expenses of \$500 or over.

ADMINISTRATION AND GENERAL

Salaried employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Clark, W. C.,			Johnston, W. K.	3,060 00	
Deputy Minister	\$ 17,500 00	\$ 893 20	Keith, R. M.	4,080 00	362 00†
Bryce, R. B., Asst.			Landry, O. E.	3,420 00	
Deputy Minister	10,000 00		Lawson, V. L.	3,660 00	
Eaton, A. K., Asst.			Livingston, S. L.	4,080 00	
Deputy Minister	12,000 00	669 33	Locke, A. J.	3,660 00	
Taylor, K. W., Asst.			Lowe, G. E.	6,300 00	
Deputy Minister	12,000 00	723 77	Lucas, P. A.	3,180 00	
Elderkin, C. F., Inspec- tor General of Banks	15,000 00		MacBurney, H. J.	3,780 00	
Allan, H. M.	4,140 00		MacDonald, J. A.	3,540 00	
Allen, J. C.	3,420 00		Mackenzie, C. J.	5,220 00	681 32
Anderson, A. R. K.	3,600 00		MacNeil, J. A. J.	3,060 00	
Annis, C. A.	5,460 00		Martin, W. R.	3,960 00	
Armstrong, E. B.	5,220 00		McCavour, G. W.	4,080 00	
Ash, W. J.	3,060 00		McConnell, H. A. A. ..	3,180 00	
Balls, H. R.	5,700 00		McDowall, A.	3,180 00	
Beahen, M. J.	3,180 00		McGougan, G.	4,440 00	
Beddoe, E. R.	3,420 00	626 95	McGurran, H. D.	3,060 00	
Bentley, D. L.	5,000 00		McJanet, G. J.	3,060 00	
(including secretarial allowance, \$620)			McLellan, D. R.	3,600 00	
Birch, G. E.	4,140 00		McRae, D. M.	5,700 00	
Birnie, E.	3,540 00		Mills, R. P.	3,540 00	
Brekelmans, C. P.	3,420 00		Mordy, A. G.	3,660 00	
Callaghan, W. J.	7,200 00		Moyse, R. J.	3,540 00	
Charette, J. E.	3,300 00		Murphy, T. P.	6,300 00	
Churchill, R. I.	3,960 00		Palmer, E. J.	3,060 00	
Clark, H. D.	4,980 00	746 38	Parkinson, J. F.	6,300 00	
Conway, J. P. J.	3,060 00		Peart, E. H.	3,180 00	
Deutsch, J. J.	9,000 00	685 22	Perry, G. N.	8,000 00	
Doherty, W. G.	3,840 00		Perry, J. H.	6,300 00	861 58
Driscoll, J. A.	3,720 00		Pollock, S.	4,740 00	
Eddy, W. C.	3,060 00		Port, C. A.	4,380 00	
Fullerton, D. H.	4,500 00		Purkiss, E.	3,660 00	
Glass, G. H.	6,000 00		Ray, R. B.	3,600 00	
Gullock, G. L.	5,400 00		Read, C. L.	4,140 00	2,338 20
Guthrie, M. M.	3,060 00		Reisman, S. S.	4,320 00	
Herbert, D. E.	3,060 00		Sharp, M. W.	9,000 00	
Hoekin, A. B.	3,300 00		Shaughnessy, W.	5,000 00	553 20
Hudon, D. L.	3,180 00		Slemmon, F. D.	3,180 00	
Hunter, J. H.	3,420 00		Snellie, W.	6,300 00	
Hunter, W. E.	6,300 00		Smith, E. H.	3,720 00	
Irwin, F. R.	3,840 00		Sutherland, J. S.	4,500 00	
James, M. F.	3,060 00		Wickwire, A. L.	4,740 00	
			Wilson, J. D.	3,180 00	

† Living allowance, monthly rate.

OFFICE OF THE COMPTROLLER OF THE TREASURY

Salaried employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
McIntyre, B. G., Comptroller of the Treasury	\$ 10,000 00		Hodgkin, J. O., Asst. Comptroller ..	8,000 00	
			Adams, D.	3,180 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Adams, E. C.	3,180 00		Charlebois, J. M.	3,180 00	
Adams, I. M.	3,180 00		Charlton, H. G.	5,100 00	3,139 33
Aitchison, L. V.	3,480 00		Charlton, W.	4,380 00	1,176 00
Allen, A. T.	5,640 00		(including Churchill allowance, \$900)		
Anderson, J. P.	3,480 00		Cheeseman, S. B.	3,780 00	2,408 04
Anderson, R. M.	3,180 00		Cheney, G. H.	5,340 00	
Anderson, T. R. C. ...	5,040 00		Clark, J. A.	4,080 00	
Angers, C. E.	3,780 00		Clarke, W. G.	3,180 00	
Armstrong, H. J.	5,040 00	\$ 1,185 75‡	Clough, E. M.	3,780 00	
Armstrong, H. W.	4,440 00		Coburn, F. G.	5,520 00	966 51
Ashfield, J. S.	3,720 00		Coffin, L. L.	4,500 00	
Ast, E. J.	3,130 00		Cohoon, N. E.	3,720 00	
Atkinson, C. T.	3,720 00		Cole, A.	3,120 00	
Balmer, G. D.	3,420 00		Collins, F. H.	4,440 00	
Bennard, A. W.	5,640 00		Collinson, B. J.	4,020 00	1,581 02
Barnhill, C. E.	3,180 00		Colquhoun, D. M.	3,120 00	
Beach, N. E.	5,040 00		Colterjohn, W. H.	3,480 00	
Beattie, L. M.	4,440 00		Comerford, J. J.	3,180 00	
Berthe, E. H.	3,180 00		Connett, F. H.	3,060 00	
Bishop, H. W.	3,300 00		Cordes, H. G. M.	4,080 00	1,439 21‡
Bishop, J. T.	3,180 00		Cornell, W. C.	3,180 00	
Bisson, D. G.	3,480 00	2,383 49	Couillard, J. E.	4,440 00	
Bissonnette, E. A.	3,180 00		Cousins, W. J.	3,180 00	
Black, F. G.	4,080 00		Cozens, B. R.	3,000 00	883 47
Blagdon, J. A.	3,180 00		Crocker, C. C.	4,320 00	
Blake, E. J.	3,480 00		Crockett, F. L.	3,480 00	
Boivin, R. C.	3,000 00		Cullen, J. B.	3,780 00	
Boothby, J. N.	3,180 00		Cunningham, J. D. L. ...	3,180 00	743 88
Boswell, A. L.	3,780 00		Cunningham, L. A.	3,420 00	
Bott, G. E.	3,180 00		Curran, H. D.	3,180 00	
Bowie, G. G.	3,300 00		Cuthbert, C. E.	3,780 00	
Bowman, S. F.	3,060 00		Cuthill, D. J.	4,200 00	
Bradford, C.	3,060 00		Dancey, J. E.	4,440 00	
Bradley, H. M.	3,060 00		Davidson, C. G.	3,180 00	
Bradshaw, N. J. W. ...	4,080 00		Davis, R. E.	5,280 00	
Brindell, E. J.	4,740 00		Dawson, J. D.	4,080 00	
Brisson, J. T.	5,340 00	2,050 47	Dean, R. G.	3,480 00	512 58
Broadbent, A.	3,060 00		de la Bruere, J. L. O. ...	3,180 00	889 06
Brooks, A. C.	3,600 00		Delaney, J. E.	3,060 00	
Brosseau, J. P.	4,020 00		Delong, A. J.	3,060 00	
Buchanan, A. B.	3,480 00		Devonshire, L. C.	3,780 00	
Buchanan, W. A.	3,180 00		Dilks, C. N.	3,780 00	
Buckingham, H. C. ...	3,180 00		Dobson, R. A.	3,720 00	
Bullock, J.	3,480 00		Donkin, F. W.	5,640 00	
Burke, G. J.	3,180 00		Donkin, L. E.	3,840 00	
Burns, D. J.	3,000 00		Donnelly, B. C.	4,080 00	
Burns, E.	3,180 00		Deris, C. P.	3,780 00	
Burrows, K. M.	4,020 00	1,369 31	Dorval, J. G. W.	3,480 00	
Butchart, W. R.	3,180 00	986 72	Dowsett, D. C.	3,060 00	
Cairns, G. A.	3,180 00		Doyle, W. H.	3,420 00	
Cairns, L. W.	3,960 00	633 61	Drew, G. T. O.	3,780 00	
(including terminable allowance, \$960, and Churchill allowance, \$600)			Drew, W. G.	3,900 00	
Callaway, N. M.	3,420 00		Duffy, T. E.	3,780 00	3,337 80
Cameron, F. J.	4,440 00		Duncan, C. C.	4,440 00	
Cameron, K. A.	3,180 00	1,996 46	Duncan, J. K.	3,780 00	
Campbell, D. B.	3,060 00		Dunn, V.	3,180 00	
Carley, J. E.	3,180 00		Eadie, R. P.	3,180 00	
Caron, J. P.	3,780 00		Edgar, D. A.	4,440 00	
Cashion, W.	3,780 00		Edwards, E. R.	4,020 00	
Cavey, W. H.	3,180 00		Egginton, D. C.	3,000 00	
Chafe, R. J.	3,180 00		Evans, W. A.	3,780 00	1,204 40
Chapman, G. F.	3,180 00		Evraire, W. L.	3,180 00	
			Ewers, A. R.	3,480 00	
			Fagan, M. E.	3,780 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Fahey, E. S.	3,060 00		Hussey, J. O.	4,500 00	142 00†
Fairbairn, W. B.	3,480 00		Hutton, W. O.	3,000 00	1,086 61
Falardeau, J. G.	3,480 00		Ingall, A. W.	4,080 00	1,278 03
Fee, J. H.	4,020 00		Inns, L. F.	4,080 00	590 30
Fectham, S. J.	4,080 00		Jesshope, E. V.	4,080 00	
Fergus, M. J.	4,440 00		Johannsson, M.	3,960 00	
Ferguson, J. O.	3,300 00		Johnson, A. B.	3,600 00	
Ferguson, M. J.	3,420 00		Johnson, C. A.	4,080 00	3,131 10
Feron, F. G.	4,080 00		Johnson, H.	4,440 00	
Fidler, M. D.	5,520 00		Johnson, H. W.	4,440 00	
FitzSimons, J. A.	3,180 00		Jones, E. W.	3,480 00	
Flegg, H. V.	3,960 00		Jones, L. E.	3,480 00	
Fleming, R. D.	3,180 00		Kay, R.	3,180 00	
Foisy, W.	4,620 00		Kealey, W. J.	3,180 00	
Foulds, J. T.	3,480 00		Kelley, H. W.	3,180 00	
Fraser, J. A.	4,440 00		Kelley, J. C.	4,200 00	
Frasz, W. J.	3,060 00		Kelly, J. I.	5,280 00	
Frizell, G. R.	3,180 00		Kenty, H. J.	4,080 00	
Frost, E. L.	3,780 00		Kerwick, J. A.	3,420 00	
Fryer, J. D.	5,040 00		King, R. H.	3,180 00	
Garland, G. A.	3,060 00		Kirby, E. J.	3,060 00	
Garton, F. T.	3,180 00		Konkle, W. C.	3,300 00	
Gebbie, K. W.	3,180 00		Lacombe, J. A.	4,440 00	
Gillespie, J. A.	3,060 00		Laforest, J. A.	3,000 00	
Gilman, H. D.	5,400 00		Lafortune, E. A.	3,780 00	
Gimblett, R. J.	3,180 00		Lancaster, H. L.	4,440 00	
Gingras, J.	4,080 00		Landry, G. L.	3,180 00	
Glover, L. B.	3,000 00		Lane, J. P.	3,060 00	
Grant, H. L.	3,780 00		Langdon, E. T.	5,640 00	
Gray, A.	5,040 00		Lapetina, A. M.	3,240 00	
Greening, L.	3,180 00		(including terminable allowance, \$960)		
Greenway, W. J.	6,000 00		Larkin, E. P.	4,320 00	
Gregoire, J. B. R.	3,180 00		Larmonth, G. F.	3,180 00	
Griffiths, W. M.	4,740 00		Latendresse, J. A. R. .	5,040 00	
Hall, C. C.	3,480 00		Lauchlan, W.	4,740 00	
Hammell, W. F.	3,180 00		Lawford, F. H.	3,420 00	
Handley, F.	3,780 00		LeMay, G. L.	3,000 00	
Handson, G. W.	3,180 00		Lemay, J. H.	3,480 00	
Hanlon, E. G.	3,720 00		Leney, T. A.	3,180 00	
Hardie, T. J.	3,180 00		Lessard, G.	3,060 00	
Hardy, G. L.	3,780 00		Leveque, C. A.	3,060 00	
Harland, E. A.	3,180 00		Lewthwaite, C. A.	3,720 00	
Harragin, A. R. T.	3,120 00		Little, G. P.	4,080 00	
Hart, D.	3,780 00		Little, J. W.	3,780 00	
Healey, G. H.	3,060 00		Lloyd, J. B.	3,480 00	
Hearnden, G. E.	3,180 00		Lodge, W.	3,180 00	
Hearnden, J. R.	3,420 00		Long, C. E.	3,180 00	
Hekking, A.	3,180 00		Lunergan, A. N.	3,000 00	
Henderson, J.	3,060 00		Lynas, J. A.	4,020 00	
Henry, W. J.	3,060 00		Lynch, M. E.	3,480 00	
Hetu, J. A. R.	3,180 00		Lyon, G. J.	3,180 00	
Hindmarch, F. B.	3,600 00		MacAloney, F. R.	3,780 00	966 75
Hoare, G. A.	4,400 00		MacDonald, D. A.	3,780 00	
Hoganson, E. F.	4,080 00		MacDonald, R. S.	3,180 00	
Holcombe, W. W.	3,180 00		MacKay, R. J.	3,180 00	
Holden, J. C.	3,060 00		Mackenzie, M. D. J. ...	3,000 00	
Holland, P. G.	3,420 00		Mackie, T. E.	3,780 00	
Holmes, F. W.	5,040 00		MacKinnon, G. J.	3,000 00	
(including terminable allowance, \$600)			MacLachlan, R. D.	3,780 00	
Horton, J. W.	3,720 00		MacLaren, J. E. E.	3,180 00	
Houghton, J. E. W.	4,740 00	690 30	MacNaughton, A. G.	3,000 00	
Howard, W.	3,060 00		Marcoux, J. O. J.	3,600 00	958 82
Humphries, W. G.	3,480 00		Marcoux, J. P.	3,180 00	
Hurst, O. K.	3,300 00		Marks, W. P.	3,060 00	

PUBLIC ACCOUNTS, 1949-50: PART II

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Masterman, F. O.	4,080 00		Phillips, T. F.	5,940 00	751 19
Matheson, C. P.	4,320 00		Picken, P. H.	3,720 00	660 46
Mattice, W. J.	4,080 00		(including terminable allowance, \$360, and Churchill allowance, \$900)		
McCann, J. C.	3,180 00		Playfair, R. C.	6,300 00	
McCarthy, H. C.	3,180 00		Porter, J. M.	4,020 00	3,058 54
McCarthy, W. W.	3,480 00		Potts, J. R.	3,480 00	2,698 85†
McConaghy, N. C.	3,060 00	948 86	(including terminable allowance, \$600)		
McCool, S.	3,060 00		Powers, G.	3,420 00	
McCormick, R. H.	3,060 00		Pratt, C. A.	3,480 00	
McCoy, A. F.	3,180 00		Pratte, J. E. H.	5,940 00	
McCracken, H. M.	3,780 00		Quinn, M. G.	3,720 00	
McCullough, A. V.	3,120 00		Raeside, W.	3,300 00	
McCuskee, H. L.	3,060 00		Rath, C. S.	3,300 00	
McCutcheon, R. E.	4,020 00		Rathie, W. R.	3,480 00	612 54
McDonald, M. T.	3,180 00		Rattee, J. R. T.	3,780 00	
McDougall, S.	4,740 00		Rayner, H. B.	4,440 00	
McGrath, G. M.	3,180 00		Reburn, E.	3,000 00	
McGuckin, J. C.	3,780 00		Reid, W. M.	3,720 00	1,121 27
McGurran, L. V.	3,780 00	584 47	Reilly, T. H.	3,420 00	
McKeever, W. L.	4,440 00		Reny, J. N. G.	3,780 00	
McMillan, W. J.	3,180 00		Rice, G. J.	3,180 00	2,731 81
McMullen, J. E.	4,440 00		Richards, J.	3,060 00	
McNicol, R. C.	3,180 00		Richards, R. T.	3,060 00	
McPhail, A. S.	4,440 00		Riley, W. H.	4,080 00	1,626 26
McQuarrie, W. E.	3,180 00		Rioux, C. M.	3,720 00	
Meagher, P. L.	3,480 00		Robertson, J. M.	3,180 00	
Megaffin, W. H.	4,080 00		Rock, H. L.	3,720 00	
Meyrick, J. F.	3,180 00		Rocque, J. L.	4,080 00	
Millington, H.	3,720 00		Rolston, J. R.	4,440 00	770 34
Mitchell, A.	3,780 00		Rombough, R. E.	3,180 00	
Moissan, G. E.	3,000 00		Rowe, F. M.	3,060 00	
Montgomery, R. J.	3,000 00		Rowland, W. S.	3,600 00	
Moore, J. B.	3,180 00		Roy, J. L.	4,440 00	
Moore, W. P.	3,780 00		Rudy, A. A.	3,780 00	
Morest, J. W. R.	3,180 00		Rusk, H.	4,440 00	
Morgan, E. J.	3,000 00		Russell, T. R.	3,480 00	
Morgan, I. M.	6,300 00		Ryan, J. F.	3,600 00	823 82
Morris, M. O.	3,120 00		(including terminable allowance, \$420, and Churchill allowance, \$900)		
Morrison, T. W.	3,180 00		St. Jean, E. R.	3,780 00	
Morrow, S. T. D.	3,780 00	3,053 81	Salmon, J. A.	3,480 00	
Morton, R. L.	4,740 00		Sandy, J. B.	3,060 00	
Mott, J. A. V.	3,000 00		Sawyer, E. A.	4,440 00	
Murphy, F. H.	3,180 00		Scott, R. D.	3,780 00	
Myers, J. W.	4,740 00		Scruton, J. K.	3,180 00	
Neals, J. G. L.	3,180 00		Shaver, G. M.	4,380 00	
Nelson, E. B.	3,180 00		Shaver, G. W.	3,180 00	
Nelson, S. J.	3,120 00		Shaver, R. F.	4,440 00	2,258 39
Neville, P. V.	3,180 00		Shearns, F. T.	6,000 00	
Nolet, R.	3,780 00		Sheppard, E. J.	3,600 00	1,514 95
Noonan, J. V.	3,180 00		Sheppard, W. T.	3,180 00	
O'Brien, C. L.	3,180 00		Simpson, W. L.	3,060 00	
O'Connor, W. J.	4,740 00		Slasor, H.	4,440 00	536 14
Ohlke, F. R.	4,080 00	1,584 02	Sloman, H.	6,300 00	
O'Keefe, J. W.	3,060 00		Smith, A.	3,480 00	
Oliver, D. W. G.	5,640 00		Smith, C. N.	3,420 00	
Olmsted, W. B.	3,480 00		Smith, G. E.	3,780 00	
O'Neil, B.	3,480 00		Smith, L. J.	3,180 00	
O'Neil, T. G.	3,480 00		Smithers, H. L.	5,040 00	
Orr, K. H.	4,440 00	1,226 63			
Pariseau, P. E.	3,780 00				
Parry, J.	3,060 00				
Pells, J. S.	3,900 00				
Perreault, H. A.	3,180 00				
Phair, J. B.	3,300 00	825 50			
Phenner, C. C.	3,600 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Smyth, N.	3,480 00		Turner, E. B.	3,780 00	
Smythe, A. E.	3,780 00	1,007 88	Turner, E. K.	4,440 00	
Sumerville, J. M.	3,180 00		Turner, O. D.	4,080 00	
Souter, G.	3,180 00		Viau, M. E. A.	3,060 00	
Spence, W. C.	3,180 00	971 06	Viner, A.	3,000 00	
Spicer, S. S.	3,180 00		Virr, L. S.	4,080 00	
Sproule, J. B.	3,480 00		Wagstaff, F. L.	3,720 00	
Stanley, G. M.	3,180 00		Waldorf, C. V.	4,440 00	
Steeves, C. E.	3,180 00		Waller, E. P.	3,060 00	
Stegmann, G. W.	3,180 00		Walton, W. S.	3,180 00	
Steinberg, B. W.	3,180 00		Waterman, A.	3,060 00	
Stephenson, P. C.	5,640 00		Waters, R. V.	4,080 00	
Sterns, A. A.	4,740 00	839 13	Weeks, F. O.	5,940 00	
Stickney, W. G.	3,180 00	1,147 19	Weir, J. W.	3,180 00	
Stokoe, T. N.	4,020 00		West, E. G.	3,900 00	
Storey, G. L.	3,480 00		Westley, F. E.	3,420 00	
Stremes, F. W.	3,780 00		White, H. C.	3,180 00	
Strong, R. A.	3,780 00		White, H. J.	3,180 00	
Sullivan, E. M.	3,180 00		Whitfield, G. W.	3,120 00	
Sutherland, J. M.	3,480 00		Whitley, L. S.	3,180 00	
Tandy, J. H.	3,060 00		Wilcox, R. C.	3,600 00	4,291 03
Tanguay, F. D.	3,720 00		Wilkinson, C. L.	3,420 00	
Tanner, B. H.	4,080 00	652 39	Wilkinson, J. M.	3,300 00	
Tarves, H. D.	3,300 00		Wilson, H. E.	3,780 00	
Taylor, B. E.	3,540 00		Wilson, H. R.	4,020 00	
Taylor, J. T.	4,080 00	1 109 74	Wood, W. J.	3,720 00	
Templeman, R. M.	3,420 00		Wright, C. J.	4,020 00	
Thomson, E. G.	3,780 00		Wurtele, W. G.	5,640 00	
Thomson, J. W.	3,180 00	1,468 25	Wylie, W.	4,080 00	
Tipple, S. V.	3,480 00	3,099 07	Wymbs, A. D.	4,500 00	
Tremblay, R.	4,440 00		Yetts, C. N.	4,020 00	
Tressider, G. N.	3,720 00		Younie, W. K.	3,720 00	
Turley, J. J.	3,480 00	1,897 50			

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Anderson, G. A. W. \$	542 81†	Cross, F. E.	995 81	McKenzie, J. J.	553 80
Beardsley, H. M. ..	644 49	Dunn, F.	1,040 95	McNabb, C. E.	825 45
Bell, J. C.	1,229 25	Evans, R. G.	1,594 25	Merryweather, H. J..	1,205 48
Bent, L. C. E.	514 31	Eye, K. C.	2,356 41†	Nichol, J. W.	1,039 47
Brumwell, F.	529 12	Greer, W. J.	1,177 78	Noonan, E. J.	715 42
Campbell, W. A. ...	1,196 36	Holtzman, M. D. ...	723 14	Rochette, J. A.	785 07
Charbonneau, P. ...	1,277 73	Hoskins, J. E. D. ...	603 36	Smith, F. L.	1,282 79
Clough, E. M.	847 98	Jackson, W. E.	1,089 67	Strum, M.	781 55
Collyer, E. G.	1,078 14	Jardine, M. J.	1,932 07	Tilley, C. F.	979 71
Colson, G. H.	755 38	Lavoie, G.	851 00	Williams, F. A.	922 22
Cragg, G. F.	1,703 76	Le Guerrier, J. M. ..	516 55		

† Living allowance, monthly rate.

‡ These items include amounts charged as follows: Department of External Affairs, Votes 51 and 53, \$1,728.56; Department of Veterans Affairs, Votes 526 and 527, \$1,011.50.

WARTIME PRICES AND TRADE BOARD

Salaried employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Allan, G. T.	\$ 3,840 00		Bennett, J. A.	3,000 00	
Barrowman, J. M.	3,060 00		Beresford, S.	3,180 00	
Barter, S. P.	3,300 00	\$ 657 91	Bertrand, J. G.	5,000 00	85 00*
Bazin, J. A.	3,600 00		Bessette, A.	3,000 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Black, D. M.	3,180 00		Lesage, L.	3,840 00	
Brown, E. A.	5,300 00		Letourneau, M.	3,720 00	
Bryan, G. J.	5,100 00	1 925 47	Little, W.	4,440 00	
Burleigh, N. S.	3,600 00		Lobley, O.	10,000 00	2,423 17
Cameron, D.	3,720 00		Logan, J. W.	3,480 00	
Cameron, L. E.	3,600 00		MacDonald, K. C.	3,180 00	
Corcoran, M. N.	3,180 00		MacMillan, H.	3,300 00	
Crighton, G. D.	3,180 00	596 85	Massie, G. A.	4,200 00	
Deschatelets, J. P.	4,500 00		McIntosh, J. A.	3,120 00	1,102 73
DesRoches, J. P.	6,000 00		Michel, A. H.	3,300 00	
DeVitt, C. A. S.	4,020 00		Mitchell, W. H.	3,180 00	
Devlin, J. C.	3,840 00		Moffatt, W. L.	4,020 00	
Dion, S. L.	4,620 00		Mullane, J. C.	3,840 00	
Dubeau, J. A. G.	3,600 00		Nicholson, A.	3,120 00	
Ensom, B. E.	4,440 00		Nugent, J. V.	3,000 00	
Everetts, A. R.	3,300 00	1,812 58	O'Higgins, O.	4,440 00	
Feilde, J. F.	3,060 00	913 64	Padmore, T. W.	3,840 00	
Freeman, G. H.	6,500 00	100 00*	Peltier, L. P.	3,840 00	5,565 54
Gault, K. F.	3,300 00	609 75	Power, G. C.	3,840 00	735 45
Gibson, T. W. I.	4,500 00		Randall, L. C.	4,320 00	
Gough, A. F.	3,060 00		Reynolds, F. C. S.	3,180 00	
Griffiths, F. J.	3,120 00		Robertson, T. R. B. .	3,480 00	
Grisdale, F. S.	8,500 00	649 74	Rogers, C. A.	4,740 00	
Gunn, J. D.	3,180 00		Roy, H. E.	4,620 00	
Hall, H. E.	3,000 00	1,237 94	Roy, P. E.	3,300 00	
Harding, M. H.	3,060 00	991 18	Sadler, L. W.	4,020 00	
Hassan, A. H.	3,480 00		Sharpe, E. W.	3,480 00	
Hatheway, M. M.	3,480 00		Shaver, D. I.	4,320 00	
Haynes, B. E.	3,060 00		Siddall, E. R.	5,300 00	
Henrichon, J. E. L.	4,020 00		Sidney, H. V.	4,440 00	
Hewitt, G. W.	4,320 00		Simpson, G.	3,120 00	
Hind, L. J.	3,180 00	636 23	Squire, N. W.	3,060 00	
Howell, H. M.	4,020 00		Standish, W. T.	3,180 00	
Hughes, R. J. E.	4,980 00		Stevenson, C. S.	5,500 00	
Isaac, W. J. S.	4,440 00		Taschereau, T. W.	3,300 00	
Johnson, R. F.	5,300 00	881 24	Tevlin, J. J.	4,500 00	678 80
Jones, C. S.	3,000 00		Tracey, W. R.	3,000 00	
Kennedy, W. G.	3,060 00	826 77	Verville, J. M.	3,660 00	
Kent, W. J.	3,840 00		Viau, J. A. G.	3,480 00	
Kidd, C. S.	4,440 00	{ 2,112 62	Vogt, D.	4,020 00	
		{ 1,939 91†	Walton, C. K.	3,180 00	
Lachapelle, G.	3,180 00	682 66	Wigmore, A. D.	3,480 00	
Lachapelle, M. R.	3,000 00		Wilson, L. J.	4,020 00	
Laird, S. W.	6,300 00	556 99	Wilson, W. T.	8,500 00	
Lapierre, L.	3,300 00		Wingfelder, J. J.	5,700 00	1,382 65
Legge, S. C.	4,500 00	100 00*	Wood, T. C.	3,600 00	
Leithead, J. T.	3,060 00		Young, G. M.	5,700 00	

* Living allowance, monthly rate.

† Living expenses.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Baker, A. T.	\$ 718 93	Carruthers, C. H. ...	874 66	Drolet, R.	1,023 92
Baptie, A.	697 33	Chayer, J. N.	872 87	Dunbar, G. R.	965 86
Beaudoin, P. R.	1,401 78	Chevalier, F.	614 69	Dunlop, A. C.	1,491 27
Bertrand, W. L.	1,790 79	Clifford, G. H.	513 78	Findlater, W. W.	1,475 78
Bezaire, A. G.	617 51	Collier, H. J.	964 66	Fregeau, O.	783 10
Bicknell, J. H.	679 91	Cornellier, P. E.	1,136 64	Gibbs, C. C.	683 87
Bourbeau, E. A.	538 27	Couture, C. M.	1,270 85	Girard, J.	611 37
Brownlee, J. A.	1,052 14	De la Plante, V.	1,639 39	Graves, D. K.	1,359 42
Bunting, H. L.	816 98	Desroches, J. P.	1,241 63	Gray, E.	511 68
Cantin, R.	2,712 55	Devine, J. A.	989 05	Harrison, A. E.	913 88

Travelling expenses		Travelling expenses		Travelling expenses	
Hatton, J. L.	940 66	Lesbirel, E.	768 65	Quesnel, J. L.	842 26
Hebert, P.	813 07	Levesque, J. B.	651 94	Riopelle, R.	1,405 73
Hennessy, J. N.	1,036 33	Loranger, P.	950 19	Rochefort, P.	966 25
Hitchcock, G.	609 64	MacNeil, H.	1,061 14	Seaman, S. R.	700 67
Hivon, J. R.	1,460 45	Martin, J. A.	739 52	Smith, W. J.	1,300 72
Hope, G.	592 06	McBride, C. H.	941 98	Stockton, R.	2,136 46
Hunter, J. A.	812 32	McClelland, W. R. ..	921 86	Titmus, A.	1,008 63
Ireland, W. F.	1,110 45	Moreton, A. E.	601 08	Townend, S.	1,141 61
Jewell, J. G.	821 73	Morin, J. L.	1,084 26	Turnbull, J. O.	535 32
Lamoureux, A.	738 83	Musselman, F. K. ..	1,154 79	Vallis, L. C.	543 52
Lavoie, S.	1,523 84	Newman, E. J.	1 050 70	Walker, J. S.	1,835 69
Lemay, J. E.	1,750 81	Nolin, L.	759 38	Wilson, B. A.	963 83

Suppliers receiving \$10,000 or over from this Department

Ajax Electrothermic Corporation, Trenton, N.J., U.S.A., \$28,766.61; Bell Telephone Company of Canada, Ltd., Montreal, \$441,489.86; British American Bank Note Co., Ltd., Ottawa, \$178,374.96; Government of Canada—Post Office Department, \$1,065,894.44; Department of Public Printing and Stationery, \$697,975.68; Canadian Advertising Agency, Montreal, \$45,487.61; Canadian Bank Note Co., Ltd., Ottawa, \$92,407.45; Canadian National Railways, Express Department, Ottawa, \$20,938.88; Canadian Pacific Express Co., Ottawa, \$31,889.23; International Business Machines Co., Ltd., Toronto, \$235,669.89; MacLaren Advertising Co., Toronto, \$289,617.98; The Morgan Crucible Co., Ltd., London, England, \$23,520.68; The Nichols Chemical Co., Ltd., Montreal, \$17,661.58; Ottawa Light, Heat and Power Co., Ltd., Ottawa, \$16,724.40; Remington, Rand Ltd., Toronto, \$73,627.29; Ronalds Advertising Agency, Montreal, \$61,553.38.

WARTIME PRICES AND TRADE BOARD

Bell Telephone Company of Canada, Ltd., Montreal, \$22,812.01; Government of Canada—Post Office Department, \$35,149.09; Department of Public Printing and Stationery, \$52,472.43.

Appendix 1

RETURN ON INVESTMENTS

Particulars	Time	Date to which interest was paid	Rate of Interest	Amount invested	Amount realized
			p.c.	\$ cts.	\$ cts. \$ cts.
PROVINCES					
Loans—					
Manitoba Treasury Bills.....	1 year.....	July 1, 1949..	2½	18,305,311 35*	355,575 96
Saskatchewan Treasury Bills.....	1 year.....	July 1, 1949..	2½	33,709,555 64*	138,153 69
Alberta Treasury Bills.....	1 year.....	July 1, 1949..	2½	12,186,895 75*	194,679 95
British Columbia Treasury Bills.....	1 year.....	July 1, 1949..	2½	23,671,057 62*	427,415 40
					1,115,825 00
Province of Saskatchewan — Power Commission.....	1 year.....	Nov. 15, 1949..	3½	23,040 00*	907 20
Province of Saskatchewan — 1938 Seed Grain Guarantees.....	Various.....	Jan. 31, 1950..	3	5,822,453 04*	41,323 50
Province of Quebec—Debt Account.....	1 year.....	Dec. 31, 1949..	4	1,473,609 63	58,944 38
NATIONAL HARBOURS BOARD					
Halifax Harbour Debentures.....	On acc't.....	Various.....	Various...	14,367,829 42*	100,000 00
Montreal Harbour Debentures.....	On acc't.....	Various.....	Various...	61,138,490 91*	1,300,000 00
Retirement Jacques Cartier Bridge Bonds.....	Various.....	Jan. 1, 1950..	2½	19,976,413 45*	93,430 51
Port Colborne Elevator Advances.....	Various.....	Jan. 1, 1950..	2½		123 89
Three Rivers Harbour Debentures.....	On acc't.....	Various.....	2½	3,987,356 39*	100,000 00
Vancouver Harbour Debentures.....	On acc't.....	Various.....	2½	24,570,109 40*	700,000 00
					2,203,554 40
HARBOUR COMMISSION					
New Westminster Harbour Debentures	1 year.....	Jan. 1, 1950..	2½	274,537 23	7,549 78
New Westminster Harbour Debentures	1 year.....	April 1, 1950..	3½	700,000 00*	22,799 40
					30,349 18
CANADIAN NATIONAL RAILWAYS					
Purchase of Railway Equipment—					
1936 Agreement.....	1 year.....	Oct. 16, 1949..	3	517,173 17*	23,272 80
1943 Agreement.....	1 year.....	Feb. 25, 1950..	2½	14,055,000 09*	409,937 50
1944 Agreement.....	1 year.....	Mar. 10, 1950..	2½	8,687,283 33*	239,443 25
1946 Agreement.....	1 year.....	Oct. 16, 1949..	2½	9,587,850 44*	248,412 49
Financing and Guarantee Act 1940—					
Advances for purchase of securities.....	1 year.....	Jan. 1, 1950..	3½	108,157,889 61	3,785,526 14
Financing and Guarantee Act, 1941—					
Advances for purchase of securities.....	Various.....	Jan. 1, 1950..	3½	8,588,996 40*	300,634 61
Financing and Guarantee Act, 1942—					
Advances for purchase of securities.....	1 year.....	Jan. 1, 1950..	3½	18,276,036 27	639,661 26
Financing and Guarantee Act 1947—					
Advances for capital requirements.....	1 year.....	Jan. 1, 1950..	2½	5,886,566 33	147,164 16
Financing and Guarantee Act 1948—					
Advances for capital requirements.....	Various.....	Sept. 26, 1949..	Various...		37,531 10
Refunding Act, 1938.....	1 year.....	Jan. 1, 1950..	Various...	76,800,029 45	1,798,803 78
Refunding Act, 1943.....	Various.....	Jan. 1, 1950..	Various...	161,956,308 19*	3,789,565 40
Refunding Act, 1947.....	1 year.....	Jan. 1, 1950..	2½	37,259,549 34	931,488 74
War Appropriation (United Kingdom Financing) Act 1942—Advances for purchase of securities.....	Various.....	Jan. 1, 1950..	3½	256,421,809 22*	8,974,609 72
Trans-Canada Air Lines.....	1 year.....	Jan. 1, 1950..	3	19,043,022 71	571,290 68
					21,897,341 63
FOREIGN GOVERNMENTS					
Loans under Export Credits Insurance Act, 1944—					
Belgium.....	1 year.....	Dec. 31, 1949..	3	62,289,000 00*	1,903,448 01
China.....	On acc't.....	Various.....	3	50,182,674 84*	951,338 68
Czechoslovakia.....	1 year and 1 day.....	Jan. 1, 1950..	2½	16,673,706 82*	417,195 28
France.....	1 year.....	Dec. 31, 1949..	3	234,304,000 00*	7,279,608 98
Indonesia.....	1 year.....	Jan. 1, 1950..	2½	15,452,188 21	347,674 22
Netherlands.....	1 year.....	April 30, 1949..	Various...	118,136,572 11	3,524,155 73
Norway.....	1 year.....	Jan. 1, 1950..	2½	23,656,985 07	650,567 08
Union of Soviet Socialist Republics.....	1 year.....	Feb. 28, 1950..	2	2,866,098 69	57,321 99
					15,131,309 97
France—Interim Credit—					
Consolidated Interest.....	1 year.....	Dec. 31 1949..	3	2,296,000 00*	71,340 00
					15,202,649 97

Appendix 1—Concluded

RETURN ON INVESTMENTS—Concluded

Particulars	Time	Date to which interest was paid	Rate of Interest	Amount invested		Amount realized			
			p.c.	\$	cts.	\$	cts.	\$	cts.
MISCELLANEOUS									
Bank of Canada—Capital Stock.....	1 year.....	Dec. 31, 1949..	4½	5,000,000	00	225,000	00		
Bank of Canada—Government's share of profits for calendar year 1949.....						20,442,378	11		
Canadian Broadcasting Corporation—Interest on promissory note.....	1 year.....	Jan. 1, 1950..	2½	2,000,000	00	55,000	00		
Interest on promissory note.....	Various.....	Jan. 1, 1950..	3½	1,250,000	00*	33,058	65		
Canadian Farm Loan Board—Interest on bonds.....	Various.....	Various.....	3½	1,250,000	00*	133,587	33		
Interest on bonds.....	Various.....	Jan. 2, 1950..	3	10,550,000	00*	298,728	08		
Interest on bonds.....	Various.....	Dec. 1, 1949..	3	5,000,000	00*	45,404	80		
Interest on initial capital.....	1 year.....	Mar. 31, 1950..	3½	5,000,000	00	175,000	00		
Interest on initial capital—Fisherman's Loan Act.....	1 year.....	Mar. 31, 1950..	2½	29,000	00	725	00		
Canadian National (West Indies) Steamships, Ltd.....	1 year.....	Dec. 31, 1949..	2½	3,618,505	74*	90,960	46		
Dawson Creek, B.C.—Sewage Disposal System—Loan.....	1 year.....	Dec. 31, 1949..	2	74,359	87*	1,634	47		
Foreign Exchange Control Board—Advances.....	1 year.....	Dec. 31, 1949..	.75	1,250,000,000	00*	7,598,527	40		
Profits for calendar year 1949.....						8,438,081	10		
Montreal Turnpike Trust Corporation—Interest under commutation agreements.....	1 year.....	Various.....	6	14,308	00	858	48		
Municipal Improvements Assistance Act, 1938—Loans.....	1 year.....	Various.....	2	4,467,171	36*	93,186	94		
Northwest Territories Power Commission—Advances.....	1 year.....	Mar. 31, 1950..	3½	4,570,000	00*	144,218	75		
Saint John Bridge and Railway Extension Co.—Loan.....	1 year.....	July 1, 1949..	4	433,900	00	17,356	00		
Securities Investment Account.....	Various.....	Various.....	Various...	18,690,527	72*	6,093,778	10		
Sinking Fund—Newfoundland—3% 1943-63 Loan.....	1 year.....	Jan. 1, 1950..	3	7,991,102	78*	226,319	91		
Halifax Pilots' Pension Fund.....	Various.....	Mar. 31, 1950..	3			59	75		
								44,113,863	33
								84,754,758	59

* Balance March 31, 1950.
(10850)

Appendix 2

STATEMENT OF THE SUPERANNUATION ACCOUNT FOR THE FISCAL YEAR 1949-50

	Debit	Credit
Balance, March 31, 1949		94,940,744 67
		94,940,744 67
RECEIPTS		
Net Contributions by Employees		513,809 27
Agriculture		28,213 74
Auditor General's Office		1,934 87
Chief Electoral Officer		30,045 60
Citizenship and Immigration		50,640 69
Civil Service Commission		134,700 49
External Affairs		352,269 66
Finance		1,477 77
Canadian Commercial Corporation		21,860 37
Canadian Farm Loan Board		832 24
Crown Assets Disposal Corporation		2,641 42
Export Credits Insurance Corporation		90,532 32
Fisheries		1,371 57
Governor General and Lieutenant-Governors		7,859 30
Insurance		208,948 30
Justice		50,775 14
Labour		663,968 44
Unemployment Insurance Commission		
Legislation—		45,419 68
House of Commons		3,398 58
Library of Parliament		10,687 65
The Senate		409,512 25
Mines and Resources		24,595 23
Mines and Technical Surveys		279,156 74
National Defence		197,641 11
National Health and Welfare		
National Revenue—		1,361 52
Canadian Broadcasting Corporation		880,505 75
Customs and Excise Divisions		1,293,294 39
Taxation Division		2,691,605 40
Post Office		7,459 18
Privy Council Office		22,578 27
Federal District Commission		5,828 81
Public Archives		106,368 11
Public Printing and Stationery		302,447 57
Public Works		3,686 40
Reconstruction and Supply		21,868 70
Resources and Development		2,295 52
National Film Board		20,062 29
Royal Canadian Mounted Police		77,532 53
The Secretary of State		319,729 30
Trade and Commerce		34,839 16
Canadian Arsenals, Limited		223,257 43
National Research Council		1,108,193 48
Transport		6,106 35
National Harbours Board		561,749 09
Veterans Affairs		10,833,061 77

STATEMENT OF THE SUPERANNUATION ACCOUNT FOR THE FISCAL YEAR 1949-50—*Concluded*RECEIPTS—*Concluded*

	Debit	Credit
Other Contributions		
Retired employees		249,456 55
Chartered Banks		900 00
Crown Companies		44,437 89
Provincial Governments		28,478 17
Government's contribution to the Fund		5,461,544 05
Interest at 4 per cent to March 31, 1950		3,748,981 20

DISBURSEMENTS

Superannuation and retiring allowances	11,334,496 91	
Gratuities	204,144 80	
Withdrawals of contributions	245,965 83	
Transfers of contributions to Permanent Services Pension Account	1,979 61	
Transfers of contributions to Central Mortgage and Housing Corporation Pension Fund	10,791 34	
	11,797,378 49	20,856,859 63
Balance, March 31, 1950	103,500,225 81	
	<u>\$115,297,604 30</u>	<u>\$115,297,604 30</u>

Appendix 3

STATEMENT OF NATIONAL HARBOURS BOARD PENSION FUND FOR THE FISCAL YEAR 1949-50

	Debit	Credit
Balance, March 31, 1949		2,799,240 00
		<u>2,799,240 00</u>

RECEIPTS

Net contributions by employees		389,348 64
National Harbours Board's contribution		389,879 72
Interest at 4 per cent to December 31, 1949		114,939 52

DISBURSEMENTS

Pension payments	291,496 57	
Gratuities	5,618 28	
Withdrawals of contributions	9,136 40	
	306,251 25	894,167 88
Balance, March 31, 1950	3,387,156 63	
	<u>\$ 3,693,407 88</u>	<u>\$ 3,693,407 88</u>

Appendix 4

STATEMENT OF HALIFAX PILOTS' PENSION FUND FOR THE FISCAL YEAR 1949-50

Balance, March 31, 1949	163,523 16
Receipts from April 1, 1949 to March 31, 1950	9,904 55
Premium on \$3,000 Govt. of Canada 3% bonds due June 1, 1950/55 sold at 100.35	10 50
Premium on \$11,000 Govt. of Canada 3% bonds due June 15, 1950/51 sold at 101.37	150 70
Interest on bonds—	
3 % Govt. of Canada 1942-1943-56	300 00
3½% Govt. of Canada 1936-1956-66	130 00
3 % Govt. of Canada 1935-1950-55	110 22
3 % Govt. of Canada 1938-39-1953-58	570 00
3 % Govt. of Canada 1944-1957-60	60 00
3 % Govt. of Canada 1941-1950-51	391 48
3 % Govt. of Canada 1943-1956-59	195 00
3½% Govt. of Canada 1940-1948-52	32 50
3 % Govt. of Canada 1944-1959-62	210 00
3 % Govt. of Canada 1942-1952-54	300 00
3 % Govt. of Canada 1945-1961-66	2,130 00
3 % Govt. of Canada Perpetuals 1936	60 00
3 % Govt. of Canada 1945-1959-63	420 00
	<hr/>
	4,909 20
	<hr/>
Less—Pensions to Pilots and Widows	20,712 72
Interest charged pending sale of securities	59 75
	<hr/>
	20,772 47
	<hr/>
Balance, March 31, 1950	\$ 157,725 64
	<hr/>
Loss for year—\$5,797.52.	

DETAILS OF BALANCE IN THE FUND MARCH 31, 1950

Cash on deposit with the Receiver General	12,225 64
Bonds (in the custody of the Minister of Finance)	
3 % Govt. of Canada 1942-1953-56	10,000 00
3½% Govt. of Canada 1936-1956-66	4,000 00
3 % Govt. of Canada 1938-39-1953-58	19,000 00
3 % Govt. of Canada 1944-1957-60	2,000 00
3 % Govt. of Canada 1943-1956-59	6,500 00
3 % Govt. of Canada 1944-1959-62	7,000 00
3 % Govt. of Canada 1942-1952-54	10,000 00
3 % Govt. of Canada 1945-1961-66	71,000 00
3 % Govt. of Canada Perpetuals 1936	2,000 00
3 % Govt. of Canada 1945-1959-63	14,000 00
	<hr/>
	145,500 00
	<hr/>
	\$ 157,725 64
	<hr/>

Appendix 5

STATEMENT OF SYDNEY PILOTS' PENSION FUND FOR THE FISCAL YEAR 1949-50

Balance, March 31, 1949	147,339 25
Receipts from April 1, 1949 to March 31, 1950	7,563 86
Interest credited on cash balance	350 90
Interest on bonds—	
4½ % Govt. of Canada 1931-1949-59	508 50
3 % Govt. of Canada 1942-1953-56	240 00
3 % Govt. of Canada 1943-1954-57	96 00
3 % Govt. of Canada 1935-1950-55	150 00
3 % Govt. of Canada 1938-39-1953-58	720 00
3 % Govt. of Canada 1944-1957-60	120 00
3 % Govt. of Canada 1941-1950-51	420 00
3 % Govt. of Canada 1943-1956-59	180 00
3½ % Govt. of Canada 1940-1948-52	32 50
3 % Govt. of Canada 1944-1959-62	195 00
3 % Govt. of Canada 1942-1952-54	450 00
3 % Govt. of Canada 1945-1961-66	120 00
3 % Govt. of Canada Perpetuals 1936	60 00
3 % Govt. of Canada 1945-1959-63	1,140 00
	<hr/> 4,432 00
	159,686 01
Less—Pensions to Pilots and Widows	6,765 21
	<hr/> Balance, March 31, 1950
	\$ 152,920 80
Gain for year—\$5,581.55.	

DETAILS OF BALANCE IN THE FUND, MARCH 31, 1950

Cash on deposit with the Receiver General	22,220 80
Bonds (in the custody of the Minister of Finance)	
3 % Govt. of Canada 1942-1953-56	8,000 00
3 % Govt. of Canada 1943-1954-57	3,200 00
3 % Govt. of Canada 1935-1950-55	5,000 00
3 % Govt. of Canada 1938-39-1953-58	24,000 00
3 % Govt. of Canada 1944-1957-60	4,000 00
3 % Govt. of Canada 1941-1950-51	14,000 00
3 % Govt. of Canada 1943-1956-59	6,000 00
3½ % Govt. of Canada 1940-1948-52	1,000 00
3 % Govt. of Canada 1944-1959-62	6,500 00
3 % Govt. of Canada 1942-1952-54	15,000 00
3 % Govt. of Canada 1945-1961-66	4,000 00
3 % Govt. of Canada Perpetuals 1936	2,000 00
3 % Govt. of Canada 1945-1959-63	38,000 00
	<hr/> 130,700 00
	\$ 152,920 80

Appendix 6

STATEMENT OF SAINT JOHN PILOTS' PENSION FUND FOR THE FISCAL YEAR 1949-50

Balance, March 31, 1949	118,511 03
Receipts from April 1, 1949, to March 31, 1950	5,620 41
Interest credited on cash balance	661 39
Interest on bonds—	
4½% Govt. of Canada 1931-1949-59	517 50
3 % Govt. of Canada 1943-1954-57	90 00
3 % Govt. of Canada 1942-1953-56	90 00
3½% Govt. of Canada 1936-1956-66	97 50
3 % Govt. of Canada 1935-1950-55	30 00
3 % Govt. of Canada 1938-39-1953-58	510 00
3 % Govt. of Canada 1944-1957-60	90 00
3 % Govt. of Canada 1941-1950-51	270 00
3 % Govt. of Canada 1943-1956-59	90 00
3½% Govt. of Canada 1940-1948-52	32 50
3 % Govt. of Canada 1944-1959-62	180 00
3 % Govt. of Canada 1942-1952-54	90 00
3 % Govt. of Canada Perpetuals 1936	30 00
3 % Govt. of Canada 1945-1959-63	1,110 00
	<hr/> 3,227 50
Less—Pensions to Pilots and Widows	128,020 33
	<hr/> 4,702 36
Balance, March 31, 1950	<hr/> \$ 123,317 97
Gain for year—\$4,806.94.	

DETAILS OF BALANCE IN THE FUND, MARCH 31, 1950

Cash on deposit with the Receiver General	33,317 97
Bonds (in the custody of the Minister of Finance)	
3 % Govt. of Canada 1943-1954-57	3,000 00
3 % Govt. of Canada 1942-1953-56	3,000 00
3½% Govt. of Canada 1936-1956-66	3,000 00
3 % Govt. of Canada 1935-1950-55	1,000 00
3 % Govt. of Canada 1938-39-1953-58	17,000 00
3 % Govt. of Canada 1944-1957-60	3,000 00
3 % Govt. of Canada 1941-1950-51	9,000 00
3 % Govt. of Canada 1943-1956-59	3,000 00
3½% Govt. of Canada 1940-1948-52	1,000 00
3 % Govt. of Canada 1944-1959-62	6,000 00
3 % Govt. of Canada 1942-1952-54	3,000 00
3 % Govt. of Canada Perpetuals 1936	1,000 00
3 % Govt. of Canada 1945-1959-63	37,000 00
	<hr/> 90,000 00
	<hr/> \$ 123,317 97

Appendix 7

STATEMENT OF MONTREAL PILOTS' PENSION FUND FOR THE FISCAL YEAR 1949-50

Balance, March 31, 1949	346,375 89
Receipts from April 1, 1949 to March 31, 1950	39,598 76
Interest credited on cash balance	3,646 22
Premium on Canadian National Railways coupons payable in U.S. funds	65 25
Interest on bonds—	
4½% Govt. of Canada 1931-1949-59	900 00
3 % Govt. of Canada 1942-1953-56	180 00
3 % Govt. of Canada 1935-1950-55	180 00
3 % Govt. of Canada 1938-39-1953-58	2,010 00
3 % Govt. of Canada 1941-1950-51	810 00
3 % Govt. of Canada 1943-1956-59	300 00
4½% Canadian National Railways 1927-57 (Guaranteed)	855 00
4½% Province of Quebec Debentures 1933-63	270 00
3½% Govt. of Canada 1940-1948-52	292 50
3 % Govt. of Canada 1944-1959-62	450 00
5 % Canadian National Railways 1924-54 (Guaranteed)	250 00
4½% Canadian National Railways 1931-56 (Guaranteed)	450 00
3 % Govt. of Canada 1942-1952-54	210 00
3 % Govt. of Canada 1945-1961-66	360 00
3 % Govt. of Canada Perpetuals 1936	150 00
3½% Province of Quebec Debentures 1941-1951-53	175 00
3 % Govt. of Canada 1945-1959-63	360 00
	<hr/>
	8,202 50
	<hr/>
Less—Pensions to Pilots and Widows	397,888 62
	25,082 88
	<hr/>
Balance, March 31, 1950	\$ 372,805 74
	<hr/>
Gain for year—\$26,429.85.	

DETAILS OF BALANCE IN THE FUND, MARCH 31, 1950

Cash on deposit with the Receiver General	154,805 74
Bonds (in the custody of the Minister of Finance)	
3 % Govt. of Canada 1942-1953-56	6,000 00
3 % Govt. of Canada 1935-1950-55	6,000 00
3 % Govt. of Canada 1938-39-1953-58	67,000 00
3 % Govt. of Canada 1941-1950-51	27,000 00
3 % Govt. of Canada 1943-1956-59	10,000 00
4½% Canadian National Railways 1927-57 (Guaranteed)	19,000 00
4½% Province of Quebec Debentures 1933-63	6,000 00
3½% Govt. of Canada 1940-1948-52	6,000 00
3 % Govt. of Canada 1944-1959-62	15,000 00
5 % Canadian National Railways 1924-54 (Guaranteed)	5,000 00
4½% Canadian National Railways 1931-56 (Guaranteed)	10,000 00
3 % Govt. of Canada 1942-1952-54	7,000 00
3 % Govt. of Canada 1945-1961-66	12,000 00
3 % Govt. of Canada Perpetuals 1936	5,000 00
3½% Province of Quebec Debentures 1941-1951-53	5,000 00
3 % Govt. of Canada 1945-1959-63	12,000 00
	<hr/>
	218,000 00
	<hr/>
	\$ 372,805 74
	<hr/>

Appendix 8

STATEMENT OF BRITISH COLUMBIA PILOTS' PENSION FUND FOR THE FISCAL YEAR 1949-50

Balance, March 31, 1949	216,589 06
Receipts from April 1, 1949 to March 31, 1950	35,435 98
Interest credited on cash balance	2,708 02
Interest on bonds—	
4½% Govt. of Canada 1931-1949-59	1,485 00
3½% Govt. of Canada 1936-1956-66	195 00
3 % Govt. of Canada 1935-1950-55	270 00
3 % Govt. of Canada 1938-39-1953-58	1,020 00
3 % Govt. of Canada 1944-1957-60	300 00
3 % Govt. of Canada 1941-1950-51	150 00
3½% Govt. of Canada 1940-1948-52	195 00
3 % Govt. of Canada 1944-1959-62	300 00
3 % Govt. of Canada 1945-1961-66	210 00
3 % Govt. of Canada Perpetuals 1936	150 00
3 % Govt. of Canada 1945-1959-63	540 00
	<u>4,815 00</u>
	259,548 06
Less—Pensions to Pilots and Widows	19,668 09
Balance, March 31, 1950	<u>\$ 239,879 97</u>
Gain for year—\$23,290.91	

DETAILS OF BALANCE IN THE FUND, MARCH 31, 1950

Cash on deposit with the Receiver General	131,879 97
Bonds (in the custody of the Minister of Finance)	
3½% Govt. of Canada 1936-1956-66	6,000 00
3 % Govt. of Canada 1935-1950-55	9,000 00
3 % Govt. of Canada 1938-39-1953-58	34,000 00
3 % Govt. of Canada 1944-1957-60	10,000 00
3 % Govt. of Canada 1941-1950-51	5,000 00
3½% Govt. of Canada 1940-1948-52	4,000 00
3 % Govt. of Canada 1944-1959-62	10,000 00
3 % Govt. of Canada 1945-1961-66	7,000 00
3 % Govt. of Canada Perpetuals 1936	5,000 00
3 % Govt. of Canada 1945-1959-63	18,000 00
	<u>108,000 00</u>
	<u>\$ 239,879 97</u>

Appendix 9

ROYAL CANADIAN MINT—RECOINAGE STATEMENT

	Amount withdrawn for recoinage, face value	Amount withdrawn for recoinage, net value	Amount recoined, face value	Loss on recoinage	Gain on recoinage	Balance held for recoinage, net value
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
SILVER COIN						
Total to March 31, 1949.....	9,567,919 55	9,462,460 70	10,077,901 46	96,072 70	752,473 50	14,467 28
April 1, 1949 to March 31, 1950.....	119,791 80	117,121 45	136,207 15	.....	10,618 42	6,000 00
	9,687,711 35	9,579,582 15	10,214,108 61	96,072 70	763,091 92	
BRONZE COIN*						
Total to March 31, 1949.....	919,818 77	915,276 24	580,215 09	492,475 05	157,413 90	Nil
April 1, 1949 to March 31, 1950.....	69,762 61	69,606 34	22,940 51	46,665 83	.....	Nil
	989,581 38	984,882 58	603,155 60	539,140 88	157,413 90	

* Includes Tombac.

Appendix 10

ROYAL CANADIAN MINT—COINAGE ISSUED

Denomination	Total to March 31, 1949	Total from April 1, 1949 to March 31, 1950	Total to March 31, 1950
	\$ cts.	\$ cts.	\$ cts.
Gold:—			
\$ 5.00	1,388,060 00		1,388,060 00
10.00	3,480,360 00		3,480,360 00
	4,868,420 00		4,868,420 00
Silver:—			
\$ 1.00	2,522,108 00	696,489 00	3,218,597 00
0.50	11,654,818 00	637,010 50	12,291,828 50
0.25	32,496,703 25	2,062,009 25	34,558,712 50
0.20	210,000 00		210,000 00
0.10	20,654,544 00	1,292,004 30	21,946,548 30
0.05	6,018,802 00		6,018,802 00
	73,556,975 25	4,687,513 05	78,244,488 30
Nickel.....	6,185,775 50	640,502 10	6,826,277 60
Tombac	1,407,824 50		1,407,824 50
Steel.....	1,521,300 00		1,521,300 00
Bronze.....	9,310,335 00	345,002 18	9,655,337 18

Appendix 11

ROYAL CANADIAN MINT—COINAGE AND BULLION OPERATIONS (1949-50)

SILVER BULLION, COINAGE AND WAR MEDALS

Balances, March 31, 1949	1,368,083 07
Bullion, worn coin, and alloy purchased	2,962,851 36
Copper transferred for alloy	6,669 50
Sweep treatment charges	6,476 11
Net gain on silver credited to the Receiver General	2,635,422 44
	<hr/>
	6,979,502 48
Less: Coin, War medals, bullion and alloy sold	5,528,249 06
	<hr/>
Balance, March 31, 1950	\$1,451,253 42

BRONZE COINAGE

Balance, March 31, 1949	77,222 94
Worn coin, metal, etc., purchased	141,119 56
Charges for treatment of copper residue	800 96
Net gain on coinage credited to the Receiver General	298,139 43
	<hr/>
	517,282 89
Less: Coin and metal, etc., sold or transferred	351,966 54
	<hr/>
Balance, March 31, 1950	\$ 165,316 35

NICKEL COINAGE

Balance, March 31, 1949	39,466 29
Blanks and mutilated coin purchased	133,876 99
Net gain on coinage credited to Receiver General	526,281 01
	<hr/>
	699,624 29
Less: Coin sold	640,502 10
	<hr/>
Balance, March 31, 1950	\$ 59,122 19

STEEL COINAGE

Balance, March 31, 1949	155 83
Mutilated coin purchased	357 26
	<hr/>
Balance, March 31, 1950	\$ 513 09

GOLD BULLION

	Fine ounces	Value at \$38.50 (Can.) the ounce fine
Gold on hand, March 31, 1949 (value at \$35.—\$6,225,739.38)	177,878.268	6,848,313 32
Gold purchased	4,149,042.433	159,738,133 67
Gain on stock-taking	2,786.762	107,290 34
	<hr/>	<hr/>
	4,329,707.463	166,693,737 33
Less: Gold sold or issued	4,068,843.986	156,650,493 47
	<hr/>	<hr/>
Balance on hand (exclusive of Assay Office) at March 31, 1950	260,863.477	\$ 10,043,243 86

Appendix 12
SUBSIDY ACCOUNTS
 PROVINCE OF ALBERTA

Date		Dr.	Cr.
		\$ cts.	\$ cts.
1949			
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 803,330, as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907.....		321,332 00
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		110,000 00
	By $\frac{1}{2}$ year's grant as authorized by clause 20 of the schedule to Chap. 3, Statutes of 1930, population between 800,000 and 1,200,000.....		375,000 00
July 2...	To Cash.....	806,332 00	
Sept. 1...	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$8,107,500.....		202,687 50
Sept. 1...	To Cash.....	202,687 50	
Sept. 13...	By adjustment of subsidy payments made January 1, 1949 and July 1, 1949 on population of 803,330 (quinquennial census July 1, 1946). Estimated population January 1, 1949, 860,000. Difference of 56,670 at 80 cents per head.....		45,336 00
Sept. 13...	To Cash.....	45,336 00	
1950			
Jan. 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 860,000 as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907.....		344,000 00
	By $\frac{1}{2}$ year's grants as above.....		485,000 00
Jan. 2...	To Cash.....	829,000 00	
Mar. 1...	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$8,107,500.....		202,687 50
Mar. 1...	To Cash.....	202,687 50	
		2,086,043 00	2,086,043 00

PROVINCE OF BRITISH COLUMBIA

Date		Dr.	Cr.
		\$ cts.	\$ cts.
1949			
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature at the rate of 80 cents per head per annum on a population of 817,861 (Census 1941), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907.....		327,144 40
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		110,000 00
	By $\frac{1}{2}$ year's allowance in lieu of lands, as authorized by O. C. Windsor, May 16, 1871, and Chap. 37, Sec. 24, Statutes of 1930.....		50,000 00
	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$583,021.40.....		14,575 53
July 2...	To Cash.....	501,719 93	
1950			
Jan. 1...	By $\frac{1}{2}$ year's grants and allowances as above.....		501,719 93
Jan. 2...	To Cash.....	501,719 93	
		1,003,439 86	1,003,439 86

Appendix 12—Continued
SUBSIDY ACCOUNTS—Continued
 PROVINCE OF MANITOBA

Date		Dr.	Cr.
		\$ cts.	\$ cts.
1949			
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature at the rate of 80 cents per head per annum on a population of 726,923, as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907.....		290,769 20
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		95,000 00
	By $\frac{1}{2}$ year's grant as authorized by clause 20 of the schedule to Chap. 29, Statutes of 1930, population between 400,000 and 800,000.....		281,250 00
	By $\frac{1}{2}$ year's interest at 5 per cent per annum on \$7,631,683.85 in lieu of debt as authorized by 2 Geo. V. Chap. 32, Sec. 4.....		190,792 09
July 2...	To Cash.....	857,811 29	
Sept. 13...	By adjustment of subsidy payments made January 1, 1949 and July 1, 1949 on population of 726,923 (quinquennial census July 1, 1946). Estimated population January 1, 1949, 770,000. Difference 43,077 at 80 cents per head.....		34,461 60
Sept. 13...	To Cash.....	34,461 60	
1950			
Jan. 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature at the rate of 80 cents per head per annum on a population of 770,000 as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907.....		308,000 00
	By $\frac{1}{2}$ year's grants and allowance as above.....		567,042 09
Jan. 2...	To Cash.....	875,042 09	
		1,767,314 98	1,767,314 98

PROVINCE OF NEW BRUNSWICK

Date		Dr.	Cr.
		\$ cts.	\$ cts.
1949			
April 1...	By $\frac{1}{2}$ year's additional subsidy as authorized by The Maritime Provinces Additional Subsidies Act, 1942.....		450,000 00
April 1...	To Cash.....	450,000 00	
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 457,401 (Census 1941), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907.....		182,960 40
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		95,000 00
	By $\frac{1}{2}$ year's allowance in lieu of export duty on lumber as authorized by 36 Vic., Chap. 41, Sec. 1.....		75,000 00
	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$529,299.39.....		13,232 48
July 2...	To Cash.....	366,192 88	
Oct. 1...	By $\frac{1}{2}$ year's additional subsidy as authorized by The Maritime Provinces Additional Subsidies Act, 1942.....		450,000 00
Oct. 1...	To Cash.....	450,000 00	
1950			
Jan. 1...	By $\frac{1}{2}$ year's grants and allowances as above.....		366,192 88
Jan. 2...	To Cash.....	366,192 88	
		1,632,385 76	1,632,385 76

Appendix 12—Continued

SUBSIDY ACCOUNTS—Continued

PROVINCE OF NEWFOUNDLAND

Date		Dr.	Cr.
		\$ cts.	\$ cts.
1949			
Apr. 1...	By three months' allowance for its local purposes and the support of its Government and Legislature at the rate of 80 cents per head per annum on a population of 325,000 as authorized by Sec. 26 (a) of the Terms of Union approved by the B.N.A. Act, 1949.....		65,000 00
	By three months' allowance for Government and Legislature as authorized by Sec. 26(a) of the Terms of Union approved by the B.N.A. Act, 1949.....		45,000 00
	By three months' special allowance as authorized by Sec. 26(b) of the Terms of Union approved by the B.N.A. Act, 1949.....		275,000 00
Apr. 6...	To Cash.....	385,000 00	
July 1...	By $\frac{1}{2}$ year's allowances as above.....		770,000 00
July 2...	To Cash.....	770,000 00	
1950			
Jan. 1...	By $\frac{1}{2}$ year's allowances as above.....		770,000 00
Jan. 2...	To Cash.....	770,000 00	
		1,925,000 00	1,925,000 00

PROVINCE OF NOVA SCOTIA

Date		Dr.	Cr.
		\$ cts.	\$ cts.
1949			
April 1...	By $\frac{1}{2}$ year's additional subsidy as authorized by The Maritime Provinces Additional Subsidies Act, 1942.....		650,000 00
April 1...	To Cash.....	650,000 00	
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature at the rate of 80 cents per head per annum on a population of 577,962 (Census 1941) as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907.....		231,184 80
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		95,000 00
	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$1,055,411.69.....		26,385 29
July 2...	To Cash.....	352,570 09	
Oct. 1...	By $\frac{1}{2}$ year's additional subsidy as authorized by The Maritime Provinces Additional Subsidies Act, 1942.....		650,000 00
Oct. 1...	To Cash.....	650,000 00	
1950			
Jan. 1...	By $\frac{1}{2}$ year's grants and allowance as above.....		352,570 09
Jan. 2...	To Cash.....	352,570 09	
		2,005,140 18	2,005,140 18

Appendix 12—Continued
SUBSIDY ACCOUNTS—Continued
PROVINCE OF ONTARIO

Date		Dr.	Cr.
		\$ cts.	\$ cts.
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, on a population of 3,787,655 (Census 1941), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907— 2,500,000 at 80 cents per head per annum \$ 1,000,000 00 1,287,655 at 60 cents per head per annum 386,296 50		1,386,296 50
	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		120,000 00
	By $\frac{1}{2}$ year's allowance as authorized by 47 Vic., Chap. 4 of 1884.....		71,207 24
July 2...	To Cash.....	1,577,503 74	
1950			
Jan. 1...	By $\frac{1}{2}$ year's grants and allowance as above.....		1,577,503 74
Jan. 2...	To Cash.....	1,577,503 74	
		3,155,007 48	3,155,007 48

PROVINCE OF PRINCE EDWARD ISLAND

Date		Dr.	Cr.
		\$ cts.	\$ cts.
1949			
April 1...	By $\frac{1}{2}$ year's additional subsidy as authorized by The Maritime Provinces Additional Subsidies Act, 1942.....		137,500 00
April 1...	To Cash.....	137,500 00	
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 109,078 (Census 1891) as authorized by Sec. 1 (1-b) and 1 (8) of the B.N.A. Act, 1907.....		43,631 20
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		50,000 00
	By $\frac{1}{2}$ year's grant in lieu of Public Lands, O.C. Windsor, June 26, 1873..... \$ 22,500 00		
	Less $\frac{1}{2}$ year's deduction on Land Account balance being 5 per cent per annum on \$782,402.33 as authorized by O.C. Windsor, June 26, 1873..... 19,560 05		
			2,939 95
	By $\frac{1}{2}$ year's additional allowance on subsidy account as authorized by 50-51 Vic., Chap. 8, Sec. 1.....		10,000 00
	By $\frac{1}{2}$ year's allowance as authorized by 1 Edw. VII, Chap. 3, Sec. 1 in settlement of Steamships Service claim.....		15,000 00
	By $\frac{1}{2}$ year's grant as authorized by 2 Geo. V, Chap. 42, Sec. 2.....		50,000 00
	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$775,791.83.....		19,394 79
July 2...	To Prince Edward Island Railway for $\frac{1}{2}$ year's interest on construction and maintenance of the Hillsboro River Bridge on the Murray Harbour Branch, as authorized by 63-64 Vic., Chap. 7.....	4,875 00	
July 2...	To Cash.....	186,090 94	
Oct. 1...	By $\frac{1}{2}$ year's additional subsidy as authorized by The Maritime Provinces Additional Subsidies Act, 1942.....		137,500 00
Oct. 1...	To Cash.....	137,500 00	
1950			
Jan. 1...	By $\frac{1}{2}$ year's grants and allowances as above.....		190,965 94
Jan. 2...	To deduction as above.....	4,875 00	
Jan. 2...	To Cash.....	186,090 94	
		656,931 88	656,931 88

Appendix 12—Continued
SUBSIDY ACCOUNTS—Continued

PROVINCE OF QUEBEC

Date	—	Dr.	Cr.
1949		\$ cts.	\$ cts.
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, on a population of 3,331,882 (Census 1941), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907— 2,500,000 at 80 cents per head per annum .....\$1,000,000 00 831,882 at 60 cents per head per annum 249,564 60		1,249,564 60
	By $\frac{1}{2}$ year's grant for its Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		120,000 00
	By $\frac{1}{2}$ year's allowance as authorized by 47 Vic., Chap. 4 of 1884.....		63,730 34
July 2...	To Cash.....	1,433,294 94	
1950			
Jan. 1...	By $\frac{1}{2}$ year's grants and allowance as above.....		1,433,294 94
Jan. 2...	To Cash.....	1,433,294 94	
		2,866,589 88	2,866,589 88

PROVINCE OF SASKATCHEWAN

Date	—	Dr.	Cr.
1949		\$ cts.	\$ cts.
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 832,688 as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907.....		333,075 20
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		110,000 00
	By $\frac{1}{2}$ year's grant as authorized by Clause 21 of the Schedule to Chap. 41, Statutes of 1930, population between 800,000 and 1,200,000.....		375,000 00
July 2...	To Cash.....	818,075 20	
Sept. 1...	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$8,107,500.....		202,687 50
Sept. 1...	To Cash.....	202,687 50	
Sept. 13...	By adjustment of subsidy payments made January 1, 1949 and July 1, 1949 on population of 832,688 (quinquennial census July 1, 1946). Estimated population January 1, 1949, 858,000. Difference 25,312 at 80 cents per head.....		20,249 60
Sept. 13...	To Cash.....	20,249 60	
1950			
Jan. 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 858,000 as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907.....		343,200 00
	By $\frac{1}{2}$ year's grants as above.....		455,000 00
Jan. 2...	To Cash.....	828,200 00	
Mar. 1...	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$8,107,500.....		202,687 50
Mar. 1...	To Cash.....	202,687 50	
		2,071,899 80	2,071,899 80

Appendix 12—Concluded
SUBSIDY ACCOUNTS—Concluded

SUBSIDY PAYMENTS FROM JULY, 1867 TO CLOSE OF THE FISCAL YEAR ENDED MARCH 31, 1950

Province	Allowances for Government		Allowances per head of population		Special Grants		Interest on Debt Allowances		Total	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
Alberta.....	8,391,666	67	22,141,404	67	32,875,000	00	18,241,875	00	81,649,946	34
British Columbia.....	9,440,000	00	21,953,839	20	8,900,000	00	2,312,717,58		42,606,556	78
Manitoba.....	9,775,000	00	26,079,151	20	28,894,232	76	19,455,966	53	84,204,350	49
New Brunswick.....	9,930,000	00	23,357,389	60	14,880,000	00	1,821,074	36	49,988,463	96
Newfoundland.....	225,000	00	325,000	00	1,375,000	00			1,925,000	00
Nova Scotia.....	10,570,000	00	30,345,273	60	4,726,980	00	4,027,041,64		49,669,295	24
Ontario.....	13,520,000	00	144,945,393	39			7,164,735	82	165,630,129	21
Prince Edward Island.....	5,320,000	00	6,621,640	00	7,983,382	84	3,184,689	09	23,109,711	93
Quebec.....	13,120,000	00	120,495,566	40			7,236,163	09	140,851,729	49
Saskatchewan.....	9,016,666	67	26,769,559	60	37,062,500	00	18,241,875	00	91,090,601	27
	89,308,333	34	423,034,217	66	136,697,095	60	81,686,133	11	730,725,784	71

NOTE.—The above statement does not include any special grants which were voted and paid to the Maritime Provinces, Manitoba, Saskatchewan and British Columbia, nor does it include any payments to Provinces under Dominion-Provincial Taxation Agreements, nor payments of the transitional grant to the Province of Newfoundland.

Appendix 13

THE CANADIAN SUGAR STABILIZATION CORPORATION, LTD.

(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934")

Balance Sheet as at August 31, 1949

ASSETS		LIABILITIES AND CAPITAL	
Cash on Hand and in Banks	939,040 70	Liabilities	
Investment in Securities of the Government of Canada (market value \$16,819,530), at book value, per Schedule I	16,499,257 58	Accounts Payable and Accrued Charges	3,444,755 84
<i>Add</i> —Interest accrued	86,802 50	Capital Stock:	
Accounts Receivable:		Authorized—1,000 shares of no par value.	
Sugar refiners	1,176,591 00	Issued—75 shares fully paid	75 00
Steamship companies and shippers (provision for disputed accounts, \$20,000, deducted)	24,047 11	Price Stabilization Contingency Reserve:	
Sundry	425 00	Balance, as at August	
Inventory:		31, 1948	17,177,514 00
Raw sugar in ocean transit	1,201,063 11	<i>Add</i> —Excess of income over expenditure, for the year, per Schedule	
Prepaid Insurance	2,198,159 00	II	303,228 05
	1,250 00		
	<u>\$ 20,925,572 89</u>		<u>17,480,742 05</u>
			<u>\$ 20,925,572 89</u>

Approved on behalf of the Board.

T. A. CLIMO,
*Director.*D. CROWLEY,
Director.

I have examined the accounts of the Canadian Sugar Stabilization Corporation, Ltd., for the year ended August 31, 1949, and have obtained all the information and explanations I have required.

Subject to the fact that it is not practicable to forecast what sum, if any, should be reserved to meet the eventuality provided for by the Price Stabilization Contingency Reserve, I certify that, in my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs as at August 31, 1949, according to the best of my information and the explanations given to me, and as shown by the books of the Corporation.

WATSON SELLAR,
Auditor General.

THE CANADIAN SUGAR STABILIZATION CORPORATION, LTD.—Continued
Investment in Securities of the Government of Canada as at August 31, 1949

Date of Maturity	Rate of Interest	Unamortized Purchase Discount (premium)	Par Value
January 1, 1956/59	3%		6,890,000 00
June 1, 1957/60	3%	3,095 97	5,238,000 00
February 1, 1959/62	3%	852 31	4,162,000 00
October 1, 1959/63	3%	205 80	213,000 00
Total			16,503,000 00
Less—			
Purchase discount and premium still to be amor- tized (net)		\$ 3,742 42	3,742 42
Book Value			\$ 16,499,257 58

SCHEDULE II

Statement of Income and Expenditure for the year ended August 31, 1949

Income			
Interest:			
On investments	495,565 44		
Less, charged by bank	9,873 25		
		485,692 19	
Sundry revenue		135 25	
		485,827 44	
Deduct: Loss from Sugar Trading Operations, as detailed below		10,296 02	
			475,531 42
Expenditure			
Administrative expenses:			
Salaries	45,950 58		
Travelling	1,638 29		
Unemployment insurance	241 85		
Printing	250 64		
Office supplies	660 33		
Postage and excise stamps	386 47		
Cables and telegrams	2,386 79		
Telephone	2,899 65		
Office rent	6,352 50		
Light	128 70		
Water tax	472 00		
Fidelity insurance	1,500 00		
Sundry	292 58		
		63,160 38	
Prior years' adjustments:			
Payment to the Ministry of Food of the United King- dom, to equalize the cost of the Cuban and San Domingo 1948 sugar crop as between the Ministry and the Corporation	79,131 31		
Provision against loss on disputed accounts receivable ..	20,000 00		
Rail freight subsidy, on the 1947 beet sugar crop	6,084 42		
Final settlement with the Commodity Credit Corpora- tion of the United States, for the 1947 Cuban sugar crop	5,740 85		
Office rent, over-accrued at August 31, 1948	1,813 69		
		109,142 99	
			172,303 37
Excess of Income over Expenditure, transferred to Price Stabilization Contingency Reserve, per Balance Sheet ...			\$ 303,228 05

THE CANADIAN SUGAR STABILIZATION CORPORATION, LTD.—*Concluded*

SUGAR TRADING OPERATIONS

Sales		72,087,359 35
Cost of Sales:		
Raw sugar	59,123,998 44	
Customs duty	7,154,303 10	
Freight	5,702,376 67	
Insurance	77,476 64	
Stevedoring, unloading and storage charges, etc.	28,664 77	
Brokers' commission on special sugar	7,656 66	
Weighing and polarization	3,179 09	
	<hr/>	72,097,655 37
Trading Loss, deducted from "Income", above		<hr/> \$ 10,296 02 <hr/>

Appendix 14 **COMMODITY PRICES STABILIZATION CORPORATION LTD.**

Ottawa, June 14, 1950.

To the Shareholders.

Commodity Prices Stabilization Corporation Ltd.,
Ottawa, Ontario.

Gentlemen:

In accordance with the requirements of section 4 of Order in Council P.C. 9870 of December 17, 1941, I have audited the accounts of your company to March 31, 1950, and submit herewith the following statements:

Balance Sheet as at March 31, 1950	Schedule "A"
Statement of Operations for the fiscal year ended March 31, 1950	Schedule "B"
Statement of Profit and Loss on Commodity Trading for the fiscal year ended March 31, 1950	Schedule "C"
Statement of Subsidies Paid for the fiscal year ended March 31, 1950	Schedule "D"
Administrative Expenses for the fiscal year ended March 31, 1950	Schedule "E"

Subsidies paid by the corporation were subject in some cases to adjustment under the provisions of limitation on subsidies undertakings and contracts, and in the case of commodities exported, to refund under the repayment of subsidy Order. Subsidy payments, as shown in Schedule "D", have been reduced or adjusted in respect of such recoveries effected during the fiscal year. Settlements in connection with limitation on subsidy undertakings, which are determined on the basis of income taxable under the Income War Tax Act and standard profits as defined under the Excess Profits Tax Act, have not been concluded in a number of instances because the firms and companies concerned have not received their final assessments from the Taxation Division of the Department of National Revenue, or because assessments made have been appealed.

Accounts receivable include subsidy payments to be recovered, as determined after investigation and adjustment. Following an opinion of the Deputy Minister of Justice dated February 12, 1947, the practice of the corporation has been to provide a reserve for those accounts which have proven to be uncollectible. The reserve was increased by \$6,392.54 during the year. Accounts receivable at March 31, 1950, still subject to efforts to collect, were as follows:

Number of Accounts	Amount
2 Settlement awaiting completion of examination and termination of agreement	583,665 45
1 Arbitration pending	36,202 60
10 Under re-investigation	32,734 83
44 Lodged with legal department for collection. In many cases legal proceedings have been or are being taken. Some repayments on a monthly basis have been arranged.	89,920 23
2 Firms declared bankrupt. Proof of claims filed	1,563 17
5 Paid, or substantial payments received on account, in April and May, 1950	31,122 55
<hr/> 64	<hr/>
==	\$ 775,208 83

The balance of the claims receivable account, representing claims for lost or damaged goods and overpaid duty, was reduced by \$267,278.90 during the year. Cash in the amount of \$252,306.35 was realized in settlement of claims recorded at \$277,564.24 prior to adjustment or, in some cases cancellation. New claims amounting to approximately \$12,000, unrecorded at the year end, were in process of being raised to recover refunds of duty properly due to the corporation.

Stocks of whale and seal oil, acquired during 1948-49 after oils and fats had been decontrolled, were disposed of during the period under review at a loss of \$614,052.18. Costs of \$1,137,749.77 were recorded to March 31, 1950. The amount realized from sales was \$523,697.59.

A contingent liability of \$41,851.18 exists in connection with a claim by the owners of the S.S. *Amica* for expenses and loss of time through cleaning demanded by the corporation's representative at Buenos Aires in 1946, when the vessel was chartered to carry vegetable oils from South America. The dispute is being put to arbitration in the City of New York.

The corporation has an indeterminate contingent liability arising out of the assurance of subsidy protection provided in agreements regarding the reconstitution of low-cost inventories of cordage fibre during the three year period commencing October 1, 1946. Although the agreements called for settlement on or before March 31, 1950, settlements have been deferred by consent pending completion of examination of taxation returns by the Department of National Revenue.

Yours faithfully,

WATSON SELLAR,
Auditor General.

COMMODITY PRICES STABILIZATION CORPORATION, LTD.—Continued

Balance Sheet as at March 31, 1950

ASSETS		LIABILITIES	
Cash		Capital	
At Bank of Canada, Ottawa		Authorized: 1 000 shares without nominal or par value.	
Accounts and Bills Receivable		Issued: 80 shares	80 00
Accounts Receivable		Accounts Payable	489 251 91
General	794 124 76	Dominion of Canada—Advances	
Less: Reserve for Doubtful		Balance, April 1, 1949	5 765 583 48
Accounts	18 915 93	Deduct: Repayment during fiscal year	3 000 000 00
	<u>775 208 83</u>		<u>2 765 583 48</u>
Claims	23 028 48	Add: Excess of recoveries over trading losses, sub-	
Less: Reserve for Claims	19 211 07	sidies paid, administrative expenses and other	
	<u>3 817 41</u>	charges in the year ended March 31, 1950,	
Bills Receivable	27 813 03	as per Schedule "B"	234 212 46
	<u>806 839 27</u>		<u>2 999 795 94</u>
Accountable Advances			
Canadian Wheat Board	19 299 52		
	<u>\$3 489 127 85</u>		<u>\$3 489 127 85</u>

Contingent Liability in respect of:

Subsidy Claims—Suspense	
Payment subject to limitation on subsidies	
arrangements	3 629 03
Claim by Owners of S.S. <i>Amica</i>	41 851 18
Reconstitution of Lowcost Inventories—	
Binder/twine	Indeterminate
	<u>\$ 45 480 21</u>

Approved on behalf of the Board.

K. W. TAYLOR,
*Director.*GEO. H. GLASS,
Director.

I have examined the accounts of Commodity Prices Stabilization Corporation Ltd., for the fiscal year ended March 31, 1950 and have obtained all the information and explanations I have required. In my opinion, subject to the observations associated herewith, the above balance sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1950, according to the best of my information and the explanations given to me, and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

COMMODITY PRICES STABILIZATION CORPORATION LTD.—Continued

Statement of Operations for the Year Ended March 31, 1950

Commodity Trading			
Recoveries of Trading Losses			
Under limitation on subsidies arrangements			
Oils and Fats	955,752	87	
Cocoa Beans	1,263	38	
	957,016	25	
Export surcharges—Oils and Fats	839	79	
			957,856 04
Cost of Sales	877,569	38	
Sales	523,606	90	
Trading loss as per Schedule "C"			353,962 48
Excess of recoveries over trading losses			603,893 56
Subsidies Paid			
Import	214,821	10	
Domestic	13,182	92	
Total as per Schedule "D"			228,004 02
Administrative Expenses, as per Schedule "E"	137,070	31	
Less: Service Charges Applied	33	21	
			137,037 10
Other Charges			
Provision for Doubtful Accounts Receivable			6,392 54
			371,433 66
			232,459 90
Add: Adjustments in Respect of Previous Fiscal Years			1,752 56
Excess of Recoveries over Trading Losses, Subsidies Paid, Administrative Expenses and Other Charges			\$ 234,212 46

SCHEDULE "C"

Statement of Profit and Loss on Commodity Trading for the Year Ended March 31, 1950

Commodity	Sales	Cost of Sales	Profit	Loss	Net Loss
Antimony	115 20	489 98	374 78		
Bindertwine, Rope and Materials		4,564 27	4,564 27		
Cocoa Beans		7,442 02	7,442 02		
Coffee		120,913 85	120,913 85		
Dried Fruits		3,890 04	3,890 04		
Jute		23 86	23 86		
Oils and Fats	523,650 61	1,057,521 47		533,870 86	
Spices		413 56	413 56		
Tea		41,142 91	41,142 91		
Tin	140 80	1,002 29	1,143 09		
Purchases for Special Users					
Corned Beef	69 31	69 31			
	\$ 523,606 90	\$ 877,569 38	\$ 179,908 38	\$ 533,870 86	\$ 353,962 48

SCHEDULE "D"

COMMODITY PRICES STABILIZATION CORPORATION LTD.—Continued

Statement of Subsidies Paid for the Year Ended March 31, 1950

Subsidies—Import		
General		189,192 58
Petroleum and Products—		
Prairie		25,628 52
Total Import Subsidies		214,821 10
Subsidies—Domestic		
Butter		
Denmark, New Zealand and Australia		2,373 28*
Canned Fruits and Vegetables		
1944 Pack	23,893 81*	
1945 Pack	1,807 67*	
		25,701 38*
Corn		
For Processing		2,910 46*
Fish, Canned		
Salmon, 1944 Pack	43,843 26*	
Salmon, 1945 Pack	11,706 45*	
		55,548 69*
Footwear		
Subsidy to July 15, 1943		6,705 43
Furniture		2,214 10*
Groceries		
Order 116		
Standard	10,358 17*	
Cereal Products	1,080 62*	
Pork and beans	3,148 60*	
		14,587 39*
Iron, Pig, Special Arrangements		8,241 18*
Iron and Steel		
Special Arrangements		500 00*
Jam and Jelly		1,745 19
Leather		
Footwear, Sole and Upper		10,203 23*
Lumber		
Consumer, Softwood	357 10	
Producer, B.C. Coastal, Shingles	679 06*	
Sawmill, B.C. Coastal, Logs	965 22	
		643 26
Milk		
Consumer		93 89
Oats and Barley		16,155 82
Oils and Fats		
Soap and Shortening Materials	554,537 93	
Shortening Materials	169,618 89*	
Soap Materials	228,782 50*	
		156,136 54
Rubber		
Synthetic and Crude		13,095 09
Rye Grain		45,314 35*
Woodenware		
Fruit and Vegetable Containers	19,986 95*	
Special Arrangements	367 34*	
		20,344 27*
Wood Fuel		
Transportation	386 52*	
Combination Regional	4,717 76	
		4,332 44
Yeast		
Special Arrangements		2,213 59
Total Domestic Subsidies		13,182 92
Total Import and Domestic Subsidies		\$ 228,004 02

* Net recoveries.

COMMODITY PRICES STABILIZATION CORPORATION, LTD.—*Concluded*

Administrative Expenses for the Year Ended March 31, 1950

General		
Salaries	81,411 99	
Printing and Stationery	405 63	
Office Supplies and Expenses	1,748 48	
Postage	79 20	
Telephone and Telegrams	1,083 01	
Travelling and Living Expenses	6,451 31	
Insurance—Fidelity Bond	1,173 77	
Insurance—Unemployment	294 99	
Office Services and Publications	15 00	
Rentals	13,237 44	
Bank Collection Charges	447 06	
Legal Expenses	818 16	
	<hr/>	107,166 04
Bulk Purchase Division		29,904 27
		<hr/>
Total		\$ 137,070 31
		<hr/> <hr/>

1949-50

PUBLIC ACCOUNTS

PART II

G

DEPARTMENT OF FISHERIES

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

DEPARTMENT OF FISHERIES

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:

Expenditures—		
Ordinary	6,763,441 96	
Special	822,928 20	
		7,586,370 16
Revenues—		
Ordinary		1,167,036 89
Net Charge		<u>\$6,419,333 27</u>

Transactions as reflected in the Open Accounts of Canada

	March 31, 1949	1949-50 Transactions (Net)	March 31, 1950
ASSETS			
[1] Cash and Other Current Assets—			
(c) Working Capital Advances	1,173,421 46	301,815 51	871,605 95
[3] Other Loans and Investments—			
(a) To Provincial and Municipal Governments	1,886 11	1,878 19	7 92
(b) To United Kingdom and Other Governments	189,024 45	4,145 92	193,170 37
	<u>\$1,364,332 02</u>	<u>\$ 299,547 78</u>	<u>\$1,064,784 24</u>
LIABILITIES			
[9] Floating Debt—			
(d) Outstanding Cheques and Warrants	257 09	10 25	267 34
[10] Deposit and Trust Accounts—			
(c) Miscellaneous	24,431 95	7,184 22	17,247 73
[11] Insurance, Pension and Guaranty Accounts—			
(c) Pension and Retirement Funds	1,226 15	8,409 97	9,636 12
[13] Sundry Suspense Accounts	15,208 84	18,810 40	34,019 24
	<u>\$ 41,124 03</u>	<u>\$ 20,046 40</u>	<u>\$ 61,170 43</u>

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada in Part I of this Report. Details of Open Accounts will be found on page G-16 of this section.

REVENUES

Comparative Summary

	1949-50	1948-49
Ordinary Revenue—		
A Privileges, Licences and Permits	98,711 44	67,480 82
B Proceeds from Sales	985,529 10	907,932 88
C Services and Service Fees	11,898 09	7,062 93
D Refunds of Expenditure	26,879 82	7,356 07
E Miscellaneous	44,018 44	26,177 01
Total Ordinary	<u>\$1,167,036 89</u>	<u>\$1,016,009 71</u>

Details

Ordinary Revenue—

A Privileges, Licences and Permits:		
Fishing Licences	83,246 25	
Modus Vivendi Licences	242 00	
Oyster Leases	3,570 00	
Trawler Licences	5,500 00	
Rentals	6,153 19	
		98,711 44

Fishing licences were issued ranging from 25 cents for lobster fishing to \$75 for lobster pound licences. The proceeds by provinces or districts were: Newfoundland, \$3,219; Nova Scotia, \$12,799.80; Prince Edward Island, \$1,441; New Brunswick, \$12,333.25; Manitoba, \$26,244; British Columbia, \$24,012; Yukon Territory, \$2,446.20; Northwest Territories, \$751.

"Modus Vivendi" licences were issued to United States fishing vessels at a charge of \$1 per licence.

Oyster leases were issued in the Provinces of Nova Scotia, Prince Edward Island and New Brunswick, the proceeds therefrom being \$384.52, \$2,143.99 and \$1,041.49, respectively.

Trawler licences at a fee of \$500 each for 1949-50 were issued to the following: National Sea Products \$2,500; Crouse Fisheries Ltd., \$1,000; Halifax Fisheries Ltd., \$2,000.

B Proceeds from Sales:

Sealskins	835,916 58	
Fish	1,428 77	
Oysters	1,849 90	
Sundries	1,300 89	
Bait (Newfoundland)	145,032 96	
		985,529 10

Pursuant to the provisions of The Pelagic Sealing (Provisional Agreement) Act, c. 21, 1948, Canada receives 20 per cent of the total number of sealskins taken annually upon the Pribilof Islands, which are territories of the United States of America. During the fiscal year 1949-50, Canada received \$835,916.58 from the sale of 14,198 sealskin furs, of which 10,948 skins were marketed in Montreal for \$654,905.48 and the remainder in St. Louis, U.S.A. The cost of dressing and dyeing, freight charges, customs and excise duties, warehouse expenses, etc., amounting to \$484,732.52, were charged to Vote 111.

The amount of \$1,849.90 represents sales from the Department's experimental areas in Prince Edward Island of: (a) marketable oysters; and (b) small oysters for stocking areas in outlying districts.

The sum of \$145,032.96 was received from fishermen in Newfoundland for bait supplies. For details of expenditures see Vote 677.

C Services and Service Fees:

Canned Salmon Inspection Fees	7,299 54	
Canned Herring Inspection Fees	394 55	
Miscellaneous Services	4,204 00	
		11,898 09

Fees were collected for the inspection of canned salmon, herring and pilchard packed in British Columbia, at the rate of one-half cent per case of forty-eight one-pound cans, or the equivalent thereof. Commission on sales of Newfoundland Scotch-cure herring amounted to \$2,488.56.

D Refunds of Previous Years' Expenditures		26,879 82
---	--	-----------

E Miscellaneous:

Fines and Forfeitures	34,780 46
Sundries	9,237 98

44,018 44

Fines imposed and proceeds from confiscations under the following Acts:—
 Fisheries Act: Newfoundland, \$237, Nova Scotia, \$1,309.25, Prince Edward
 Island, \$3,196.50, New Brunswick, \$3,563.39, British Columbia, \$25,016.09,
 Yukon Territory, \$43, Northwest Territories, \$10; Northern Pacific Halibut
 Fishery (Convention) Act: British Columbia, \$1,405.23.

Total Ordinary

\$1,167,036 89

Certified correct.

STEWART BATES,
Deputy Minister of Fisheries.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
G-5	Stat.	Minister of Fisheries—Salary and Motor Car Allowance.....	12,000 00	12,000 00	12,000 00
G-5	101	Departmental Administration.....	365,129 03	361,575 25	288,614 67
G-6	102 674	Fisheries Inspection, including Fishery Officers and Guardians, Fisheries Patrol and Protection Services.....	3,224,400 00	2,802,930 95	2,276,440 82
G-8	103	Educational Extension Service, including grant of \$3,000 to Lunenburg Fisheries Exhibition.....	190,000 00	78,266 16	129,802 95
G-8	104	Fish Culture Development.....	693,400 00	548,751 47	367,237 55
G-9	105	Oyster and Clam Culture.....	73,700 00	56,657 09	45,875 96
		Fisheries Research Board of Canada—			
	106				
G-9	675 786	Operation and Maintenance.....	1,398,675 00	1,278,383 42	954,217 31
G-10	107 787	Construction and Improvements.....	281,800 00	103,711 06	201,148 94
G-11	108	*To provide for Canadian share of expenses of the International Fisheries Commission—Halibut.....	35,000 00	34,745 55	26,138 59
G-11	109	*To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission.....	169,500 00	124,934 45	98,250 20
G-12	110	*To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission—Hell's Gate Canyon.....	150,000 00	57,874 10	127,260 62
G-12	111	*To provide for transportation, dressing and dyeing and other expenses incidental to receiving and disposing of fur seal skins.....	550,000 00	484,732 52	445,775 92
G-12	112	To provide for the destruction of Harbour Seals.....	30,000 00	19,918 38	22,997 07
G-13	676	To provide for administration expenses of Newfoundland Fisheries Board.....	353,900 00	290,081 96	
G-13	677	To provide for maintenance and extension of Bait Service.....	408,400 00	287,770 65	
G-13	788	*To provide for Canadian share of expenses of the International Whaling Commission.....	500 00	308 00	
G-14	Stat.	Fishing Bounty (Deep Sea Fisheries Act, c. 74 R.S.).....	159,215 85	159,215 85	158,177 55
G-14		Transfer from Vote 673 (Department of Finance). To authorize and provide for payment in respect to matters supplementary to the Terms of Union of Newfoundland with Canada.....	60,645 10	60,645 10	
GENERAL					
G-14	Stat.	Gratuities to families of deceased employees... Expenditures: from Appropriations not required for 1949-50.....	940 00	940 00	400 00 4,047 93
		Total Ordinary.....	8,157,204 98	6,763,441 96	5,158,386 08

DEPARTMENT OF FISHERIES

G-5

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
SPECIAL.					
G-15	113	To provide for the extension of educational work in co-operative producing and selling among fishermen.....	80,000 00	75,173 22	76,822 11
G-15	114	To provide for the administration expenses of the Fisheries Prices Support Act, 1944.....	170,000 00	104,030 93	100,148 65
G-15	115	To provide for assistance in the construction of vessels of the dragger and/or long liner type, subject to such terms and conditions as may be approved by the Governor in Council....	100,000 00	44,175 45	49,372 95
G-15	116	To provide for assistance in the construction of bait freezing and storage facilities, subject to the approval of the Governor in Council....	100,000 00	35,106 00	4,000 00
G-16	117	To provide for investigation into transportation and storage facilities in wholesale and retail handling of fish and fish products.....	25,000 00	534 83	
G-16	789	Amount required to recoup the Fisheries Prices Support Account, to cover the net operating loss of the Fisheries Prices Support Board during the fiscal year 1948-49.....	538,989 00	538,988 35	
G-16	790	To provide for assistance in meeting transportation costs on frozen herring purchases in British Columbia by persons, associations or companies, for bait in the 1948-49 winter fishery off Nova Scotia.....	25,350 00	24,919 42	29,250 00
		<i>Expenditures: from Appropriations not required for 1949-50.....</i>			5,435 28
		Total Special.....	1,039,339 00	822,928 20	265,028 99
		Grand Total.....	\$ 9,196,543 98	\$ 7,586,370 16	\$ 5,423,415 07

* Complete title is shown in the following details.

Salary of Minister, Hon. R. W. Mayhew, Salaries Act, c. 24, 1944.....	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	\$ 2,000 00

Hon. R. W. Mayhew received travelling expenses of \$2,171.32 which were charged to Vote 101, and \$1,441.75. charged to the Department of Labour, Vote 146.

Vote 101 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	299,900 00	305,400 00	305,400 00
Allotted from Vote 89, Salaries, etc.	4,229 03	4,229 03	4,229 03
Telephones, Telegrams and Postage	11,500 00	10,500 00	9,639 07
Printing, Stationery and Office Equipment	20,000 00	17,375 00	15,299 82
Travelling Expenses	25,000 00	23,000 00	22,819 16
Sundries	4,500 00	4,625 00	4,188 17
	\$ 365,129 03	\$ 365,129 03	\$ 361,575 25

As at March 31, 1950, there were 131 salaried employees being paid from this vote, of whom 57 were permanent and 74 temporary.

Votes 102 and 674 Fisheries Inspection, including Fishery Officers and Guardians, Fisheries Patrol and Protection Services

	Estimates	Allotments	Expenditures
Salaries and Wages	1,651,710 00	1,646,710 00	1,624,199 73
Allowances (Living)	3,903 00	10,103 00	9,372 36
Telephones, Telegrams and Postage	54,317 00	54,317 00	43,767 89
Printing, Stationery and Office Equipment	34,775 00	34,775 00	27,895 02
Professional and Special Services	5,700 00	5,700 00	2,102 41
Freight, Express and Cartage	9,590 00	9,590 00	6,292 12
Travelling Expenses	385,825 00	347,125 00	287,264 63
Materials and Supplies, Patrol and Protection Boats	255,150 00	247,150 00	190,610 37
Materials and Supplies	39,661 00	39,661 00	23,728 73
Repairs to Patrol and Protection Boats	76,000 00	113,750 00	95,540 09
Charter of Boats	64,735 00	73,985 00	62,501 89
Charter of Aircraft	61,100 00	61,100 00	49,193 94
Acquisition of Vessels and Vessel Equipment	418,050 00	383,700 00	264,786 49
Acquisition or Construction of Buildings, Works and Structures, including Acquisition of Land	72,550 00		
Construction of a House at Lower Hay River, N.W.T.		20,000 00	19,209 22
Contract: Bond Construction Co. Ltd. (through the Department of Public Works) cost plus fee of \$1,850; estimated cost, \$19,325; payments, \$18,566.94.			
Construction of Office—Residence and Huts—B.C. Region No. 2		9,000 00	
Construction of Office Residence—B.C. Region No. 3		24,000 00	
Construction of Single Men's quarters—Central Division		15,000 00	4 370 02
Projects under \$5,000		4,550 00	1,150 00
Total Acquisition or Construction, etc.	72,550 00	72,550 00	24,729 24
Acquisition of Equipment.....	26,498 00	64,398 00	56,872 18
Repairs and Upkeep of Buildings, Works and Structures.....	10,450 00	10,450 00	2,653 85
Repairs and Upkeep of Equipment.....	3,800 00	6,500 00	4,777 88
Rental	10,232 00	5,832 00	4,817 47
Sundries	40,354 00	37,004 00	21,824 66
	<u>\$3,224,400 00</u>	<u>\$3,224,400 00</u>	<u>\$2,802,930 95</u>

As at March 31, 1950, there were 611 salaried employees being paid from this vote, of whom 161 were permanent and 450 temporary.

The wages paid to Fishery Guardians in each unit, and the total travelling expenses, in parentheses, were as follows:

Newfoundland	\$ 26,316 84	(\$ 409 92)
Nova Scotia		
Cumberland-Colchester-Hants	8,945 61	(1,223 74)
Digby-Annapolis-Kings	6,609 39	
Halifax	5,696 34	(1,093 47)
Inverness-Victoria	19,059 06	(692 41)
Lunenburg-Queens	19,610 20	(870 65)
Pictou-Antigonish-Guysborough	6,584 52	(365 04)
Richmond-Cape Breton	2,169 00	(341 07)
Shelburne-Yarmouth	5,260 80	
Prince Edward Island		
Kings	600 00	(339 84)
Prince	8,458 71	
Queens	1,428 80	(585 00)
New Brunswick		
Kent-Albert-Westmorland	12,036 97	(1,835 10)
Kings-Queens-Sunbury-York-Carleton-Victoria-Madawaska	25,757 91	(360 00)
Northumberland	20,029 75	(326 49)
Restigouche-Gloucester	3,901 53	(180 00)
Saint John-Charlotte	7,374 33	(90 00)
Central Fisheries Division.....	9,261 38	(246 90)
British Columbia		
District No. 1.....	9,121 16	(5,204 00)
District No. 2	17,489 31	(872 47)
District No. 3.....	7,297 77	(1,037 47)

A summary of expenditures under this vote follows:

Newfoundland Division:

Fishery officers and guardians, \$70,062.55; general account, \$24,916.73	94,979 25
Newfoundland Fish Laboratory.....	7,350 00
Fisheries Patrol Service:—operating expenses of boats: <i>Eastern Explorer</i> , \$33,943.76; <i>Point May</i> , \$6,892.39; boats under \$2,000 (2) \$1,950.....	42,786 15

Eastern Division:

Fishery officers and guardians: Nova Scotia, \$365,523.75; Prince Edward Island, \$89,481.67; New Brunswick, \$265,262.50; Quebec, \$2,941.91; general account \$175,377.64.....	898,587 47
Canned Fish Inspection Laboratory—East Coast.....	92,679 82
Fisheries Patrol Service:—operating expenses of boats: <i>Alosa</i> , \$16,796.79; <i>Andrew Halkett</i> , \$13,040.06; <i>Annette Allard</i> , \$9,715.24; <i>Beulah</i> , \$3,455.29; <i>Capelin</i> , \$6,964.65; <i>Capital II</i> , \$6,580.36; <i>Christine M</i> , \$4,020.04; <i>Crago</i> , \$5,636.16; <i>Gannett Rock II</i> , \$6,060.21; <i>Gilbert</i> , \$7,904.91; <i>Gulf Raider</i> , \$5,130.92; <i>Jessie Edna</i> , \$4,960.11; <i>Lacuna</i> , \$56,305.67; <i>Limanda</i> , \$60,466.46; <i>Macoma</i> , \$5,625.95; <i>Menidia</i> , \$2,026.40; <i>Modiolus</i> , \$7,845.24; <i>Mya</i> , \$4,581.31; <i>Number Seven</i> , \$2,864.35; <i>Osmerus</i> , \$7,181.22; <i>Pecten</i> , \$4,748.02; <i>Thelma H</i> , \$2,991.71; <i>Venning</i> , \$8,204.32; boats under \$2,000 (5) \$10,732.08; general account, \$2,442.96; Air Services, \$2,103.33	268,383 76
Fisheries Protection Service: <i>Cygnus</i>	120,824 75
Central Fisheries Division	156,784 14
Operating expenses of boat: <i>Daphnia</i>	8,722 03

Western Division:

Fishery officers and guardians: British Columbia, \$275,529.22; general account \$70,007.94.....	345,537 16
Fisheries Patrol Service:—operating expenses of boats: <i>Agonus</i> , \$7,406.55; <i>Anna No. I</i> , \$2,400.81; <i>Arleigh</i> , \$16,097.29; <i>Barnar</i> , \$26,633.98; <i>Beldis</i> , \$5,643.49; <i>Black Raven</i> , \$9,272.19; <i>Bonila Rock No. 2</i> , \$7,846.15; <i>Chupea</i> , \$6,772.87; <i>Corvette</i> , \$2,181.53; <i>Diaphus</i> , \$5,042.86; <i>Dorabel</i> , \$2,397.50; <i>Edward White</i> , \$3,512.56; <i>Egret Plume No. 2</i> , \$8,859.71; <i>Ern</i> , \$2,802.08; <i>F. & C</i> , \$2,316.02; <i>F.D. 101</i> , \$10,171.25; <i>F.D. 102</i> , \$4,509.77; <i>F.D. 201</i> , \$3,570.87; <i>F.D. 202</i> , \$2,896.62; <i>Gray Goose</i> , \$4,681.30; <i>Hermad</i> , \$2,511.25; <i>Ila</i> , \$3,777.21; <i>Iona</i> , \$2,086.64; <i>J. T.</i> , \$2,032; <i>Laura L</i> , \$2,553.63; <i>Linnea</i> , \$4,236.17; <i>Mina</i> , \$2,467.05; <i>M and J</i> , \$2,110.87; <i>Molly Hogan</i> , \$2,282.56; <i>Mowich</i> , \$2,489.41; <i>Onerka</i> , \$8,920.51; <i>Owekano</i> , \$2,198.25; <i>Pholus</i> , \$4,027.11; <i>Pursepa</i> , \$10,136.80; <i>Robin</i> , \$2,018.55; <i>Rusken</i> , \$2,726.19; <i>Sally</i> , \$2,218.87; <i>Snipe</i> , \$4,024.34; <i>Sonia E</i> , \$3,221.90; <i>Swan Tail No. 2</i> , \$7,504.79; <i>Vedder River</i> , \$8,150.94; <i>Vouloir</i> , \$2,150.78; <i>Wee George</i> , \$2,269.44; boats under \$2,000 (71) \$75,774.58; New Westminster Station, \$32,951.19; Prince Rupert Station, \$12,730.84; Air Services, \$47,090.61; general account, \$17,328.66.....	407,006 54
Fisheries Protection Service: <i>Arrow Post</i> , \$17,228.01; <i>Atlin Post</i> , \$20,277.61; <i>Babine Post</i> , \$17,322.26; <i>Comox Post</i> , \$18,366.04; <i>Chilco Post</i> , \$18,469.31; <i>Hovay</i> , \$62,693.67; <i>Kitimat</i> , \$48,345.58; <i>Laurier</i> , \$59,789.66; <i>Nicola Post</i> , \$21,283.24; <i>Sooke Post</i> , \$34,045.42; <i>Stuart Post</i> , \$17,777.01; general account, \$576	336,173 81
Yukon	2 99
Canned Fish Inspection Laboratory—West Coast	23,113 05
	<hr/> \$2,802,930 95 <hr/>

The following is a comparative statement of expenditures by activities:

	1949-50	1948-49
East—Administration	991,267 29	887,949 41
East—Patrol Service	268,383 76	195,872 26
East—Protection Service.....	120,824 75	109,852 79
Central Fisheries Administration	156,784 14	57,985 28
Central Fisheries Patrol	8,722 03	
West—Administration	368,653 20	343,947 41
West—Patrol	407,006 54	350,294 23
West—Protection	336,173 81	330,539 44
Newfoundland—Administration	102,329 28	
Newfoundland—Patrol	42,786 15	
	<hr/> \$2,802,930 95 <hr/>	<hr/> \$2,276,440 82 <hr/>

Revenues arising from services provided through the above expenditures amounted to \$131,462.80 and comprised licence fees, \$88,988.25, inspection fees, \$7,694.09, and fines and forfeitures, \$34,780.46.

Votes 103 Educational Extension Service, including grant of \$3,000 to Lunenburg Fisheries Exhibition

	Estimates	Allotments	Expenditures
Salaries and Wages	6,040 00	6,040 00	5,602 50
Printing, Stationery and Office Equipment	46,000 00	46,000 00	28,266 35
Travelling Expenses	14,000 00	14,000 00	4,181 58
Supplies and Materials	99,740 00	99,740 00	17,417 98
Grant to Lunenburg Fisheries Exhibition	3,000 00	3,000 00	3,000 00
Advertising and Publicity	15,000 00	15,000 00	15,000 00
Sundries	6,220 00	6,220 00	4,797 75
	<u>\$ 190,000 00</u>	<u>\$ 190,000 00</u>	<u>\$ 78,266 16</u>

As at March 31, 1950, there were 2 salaried employees being paid from this vote, of whom 1 was permanent and 1 temporary.

Vote 104 Fish Culture Development

	Estimates	Allotments	Expenditures
Salaries and Wages	244,860 00	236,615 00	202,560 09
Telephones, Telegrams and Postage	3,215 00	3,215 00	1,987 89
Printing, Stationery and Office Equipment	3,700 00	3,700 00	2,976 36
Freight, Express and Cartage	1,622 00	3,622 00	1,118 70
Travelling Expenses	46,100 00	44,100 00	28,767 60
Materials and Supplies	124,250 00	113,130 00	83,369 87
Acquisition or Construction of Buildings, Works and Structures ..	109,600 00		
Cobequid, N.S.—Construction of Sub-Hatchery		16,800 00	11,775 68
Day labour: wages, \$5,074.56; materials and supplies, \$6,701.12.			
River Philip, N.S.—Salmon Pond, completion of concrete dam ..		20,000 00	19,724 04
Day labour: wages, \$9,801.93; materials and supplies, \$9,922.11.			
Haley Brook, N.B.—Completion of Rearing Ponds		28,000 00	27,192 90
Day labour: wages, \$14,048.56; materials and supplies, \$13,144.34.			
South Esk, N.B.—Construction of a building for cold storage, garage, etc. (Miramichi Hatchery)		12,000 00	6,584 14
Contract: Bayside Construction Company Limited (through Department of Public Works) \$10,951; payments \$6,062.51.			
Saint John, N.B.—Construction of Sub-Hatchery		25,750 00	3,392 97
Contract: R. A. Corbett & Co. Ltd. (through Department of Public Works) \$17,605; payments \$3,249.45.			
Tusket Falls, N.S.—Rebuilding of fishway at power station		6,000 00	3,627 40
Construction was done by the Nova Scotia Power Commission under agreement.			
Projects under \$5,000		22,715 00	21,214 38
Total Acquisition or Construction, etc.	109,600 00	131,965 00	93,511 51
Acquisition of Equipment	63,485 00	63,685 00	60,047 53
Repairs and Upkeep of Equipment	5,750 00	5,750 00	5,227 20
Sundries	17,413 00	17,413 00	9,537 48
Repairs and Upkeep of Buildings, Works and Structures	73,405 00	70,905 00	59,647 24
	<u>\$ 693,400 00</u>	<u>\$ 693,400 00</u>	<u>\$ 548,751 47</u>

As at March 31, 1950, there were 86 salaried employees being paid from this vote, of whom 27 were permanent and 59 temporary.

A distribution of expenditures by hatcheries, etc., follows:

Nova Scotia: Antigonish, \$27,043.26; Bedford, \$12,382.41; Cobequid, \$30,058.16; Coldbrook Ponds, \$11,204.19; Grand Lake Pond, \$11,041.52; Kejimikujik, \$11,955.78; Lindloff, \$26,747.56; Margaree, \$19,839.18; Margaree Ponds, \$4,309.52; Mersey River Pond No. 3, \$7,246.90; Middleton, \$16,028.20; Nictaux Pond and Rearing Station, \$32; River Philip Pond, \$20,546.95; Sackville Pond, \$334.35; Yarmouth, \$12,039.09; general, \$6,326.23	217,135 30
Prince Edward Island: Cardigan Pond, \$7,077.08; Kelly's Pond, \$5,687.34; Morrell Pond, \$841.42; general, \$563.72	14,169 56

DEPARTMENT OF FISHERIES

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New Brunswick: Charlo, \$19,111.35; Florenceville, \$18,887.63; Grand Falls, \$13,477.64; Haley Brook, \$29,411.72; Miramichi, \$22,602.45; Miramichi Pond, \$3,461.35; New Mills Pond, \$7,776.51; Saint John, \$29,162.16; general, \$9,724.31	153,615 12
Building Fishways and Clearing Rivers	95,520 80
General Administration	68,310 69
	<u>\$ 548,751 47</u>

The following is a comparative statement of expenditures by activities:

	1949-50	1948-49
Administration	68,310 69	17,208 28
Building Fishways and Clearing Rivers	95,520 80	36,648 06
Operation and Maintenance	291,408 47	275,944 55
Construction	93,511 51	37,436 66
	<u>\$ 548,751 47</u>	<u>\$ 367,237 55</u>

Vote 105 Oyster and Clam Culture

	Estimates	Allotments	Expenditures
Salaries and Wages	43,460 00	43,460 00	39,196 51
Printing, Stationery and Office Equipment	450 00	450 00	433 18
Travelling Expenses	14,590 00	14,590 00	7,176 98
Supplies and Materials	11,000 00	11,000 00	8,021 51
Sundries	4,200 00	4,200 00	1,828 91
	<u>\$ 73,700 00</u>	<u>\$ 73,700 00</u>	<u>\$ 56,657 09</u>

As at March 31, 1950, there were 9 salaried employees being paid from this vote, of whom 4 were permanent and 5 temporary.

Votes 106, 675 and 786 Fisheries Research Board of Canada—Operation and Maintenance

	Estimates	Allotments	Expenditures
Salaries and Wages	814,340 00	814,340 00	752,756 44
Printing, Stationery and Office Equipment	40,735 00	40,735 00	31,101 56
Travelling Expenses	116,490 00	106,490 00	95,630 18
Materials and Supplies	89,380 00	80,380 00	68,630 85
Acquisition of Equipment	121,630 00	130,630 00	119,707 61
Laboratory Maintenance and Operation	51,610 00	64,610 00	63,267 87
Vessel Maintenance and Operation	80,715 00	90,715 00	83,761 56
Special Field Researches	1,070 00	1,070 00	620 05
Contributions to Atlantic Herring Investigation Committee	12,000 00	12,000 00	12,000 00
A Miscellaneous	70,705 00	57,705 00	50,877 30
	<u>\$1,398,675 00</u>	<u>\$1,398,675 00</u>	<u>\$1,278,383 42</u>

The Fisheries Research Board of Canada, replacing the Marine Biological Board of Canada, was established by the Fisheries Research Board Act, c. 31, 1937, to have charge of all Canadian fishery research stations in Canada and to have the conduct and control of investigations of practical and economic problems connected with marine and fresh water fisheries, flora and fauna, and such other work as may be assigned to it by the Minister.

The Board consists of fifteen members as follows: two from the Department, two representing the fishing industry on the Atlantic Coast, two representing the fishing industry on the Pacific Coast and nine scientists selected from a list including nominations which may be made by any Canadian university having on its staff scientists engaged in research work in any way bearing upon fishery problems.

Section 11 of the Act provides that the Board may expend such sums as are necessary for its work from moneys appropriated by Parliament for the work of the Board or from funds received through bequests, donations or the sale of natural history specimens, etc. Such funds credited to this vote during 1949-50 totalled \$8,286.63 and comprised the following: sales of publications, \$1,434.94; rentals, \$3,557.59; sales of fish, \$3,099.41; sales of drawings, analyses, etc., \$194.69.

As at March 31, 1950, there were 360 salaried employees being paid from this vote, of whom 61 were permanent and 299 temporary.

As provided by Section 9 of the Act, the Chairman, G. B. Reed, was paid an honorarium of \$1,500, J. R. Dymond, Vice-Chairman, \$1,000, and G. Dawson, Secretary to the Chairman, \$200, for the fiscal year ending March 31, 1950.

A distribution of expenditure follows: aerial surveys, \$16,668.75; professional and other special services, \$8,096.74; freight, express, etc., \$5,273.74; communication services, \$8,961.86; laundry and towel service, \$1,344.18; subscriptions to newspapers and periodicals, \$2,128.16; fish tag rewards, \$1,941.94; rentals, \$1,847.58; sundries, \$4,614.35.

The University of Toronto Press received \$12,840.65 for the printing of the annual and other reports.

A comparative statement of expenditures follows:

Establishment	1949-50	1948-49
Atlantic Herring Investigation	12,000 00	12,000 00
Atlantic Experimental Station (Halifax, N.S.)	164,392 07	129,144 64
La Have River Management Project		6,500 00
Atlantic Biological Station (St. Andrews, N.B.)	286,784 97	208,770 09
Atlantic Biological Station (Ellerslie, P.E.I.)	12,010 89	11,010 13
Gaspé Experimental Station (Grande Rivière, Que.)	73,064 61	62,998 02
Toronto Office	26,017 63	13,953 44
Central Fisheries Research Station (Winnipeg, Man.)	45,122 64	37,602 23
Pacific Biological Station (Nanaimo, B.C.)	291,766 44	270,231 17
Pacific Experimental Station (Vancouver, B.C.)	108,714 19	121,438 55
Eastern Arctic Investigation	16,849 41	19,726 89
Northwest Territories Investigation	5,014 43	3,295 47
Newfoundland Biological Station (St. John's)	154,761 68	
General	90,171 09	63,830 27
Gross Expenditures	1,286,670 05	960,501 90
Less Amounts received from other sources and credited to the following stations:		
Halifax, \$2,600; St. Andrews, \$700; Central, \$200; Toronto, \$3,211.63;		
Nanaimo, \$1,200; Vancouver, \$375	8,286 63	
General		6,284 59
	<u>\$ 1,278,383 42</u>	<u>\$ 954,217 31</u>

Votes 107 and 787 Fisheries Research Board of Canada—Construction and Improvements

	Estimates	Allotments	Expenditures
Construction and Improvements	281,800 00		
Completion of main building, Nanaimo, B.C.		113,800 00	100,563 62
Contract: Dominion Construction Co. Ltd. (through the Department of Public Works) \$240,109.20; final payment, \$94,215.28.			
Construction of vessel to replace <i>A. P. Knight</i>		50,000 00	
Contract not awarded.			
Construction of a General Salmon Investigation Vessel		10,000 00	
Contract not awarded.			
Construction of Boathouse, Workshop—Nanaimo, B.C.		18,000 00	135 34
Construction of Laboratory Annex—Halifax		75,000 00	2,530 00
Paid to architect, C. D. Davidson & Company.			
Salt Water Fire Protection System—Nanaimo		5,000 00	
Fresh Water System—Nanaimo		10,000 00	482 10
Contract: Alfred Horie Construction Co. (through the Department of Public Works) \$9,868.87. No payments in 1949-50.			
	<u>\$ 281,800 00</u>	<u>\$ 281,800 00</u>	<u>\$ 103,711 06</u>

The amount of the above vote was not subdivided in the Estimates, the allotments were authorized by Treasury Board.

Vote 108 To provide for Canadian share of expenses of the International Fisheries Commission appointed under Treaty dated January 29th, 1937, between Canada and the United States for the preservation of the North Pacific Halibut Fisheries

	Estimates	Allotments	Expenditures
Salaries and Wages	24,715 00	27,315 00	27,285 56
Printing, Stationery and Office Equipment	1,065 00	965 00	917 03
Travelling Expenses	3,015 00	2,565 00	2,493 22
Sundries	6,205 00	4,155 00	4,049 74
	<u>\$ 35,000 00</u>	<u>\$ 35,000 00</u>	<u>\$ 34,745 55</u>

The Convention between Canada and the United States, ratified by the Northern Pacific Halibut Fishery (Convention) Act, c. 36, 1937, is for the protection and conservation of the halibut fishery of the Northern Pacific Ocean and Bering Sea. The International Fisheries Commission is empowered to make such regulations and investigations with regard to halibut fishing as are necessary to carry out the provisions of the convention.

The Convention provides that each country appoint two commissioners and pay the salaries and expenses of its own appointees and one-half the joint expenses incurred by the Commission.

No salaries were paid to the Canadian Commissioners.

The total disbursements for the year amounted to \$68,613.08, apportioned as follows: Canada, \$34,745.55 (including non-sharable expenses of \$878.02); United States, \$33,867.53. Of the United States portion, \$6,751.08 has been repaid and, pending collection, the balance of \$27,116.45 was transferred to the United States—Pacific Halibut Treaty Account (see Open Accounts further on in this Section).

As at March 31, 1950, there were 14 temporary salaried employees being paid from this vote. A list of those who were receiving salaries at annual rates of \$3,000 or over on that date follows: F. H. Bell, \$6,570; H. A. Dunlop, \$7,890; K. W. Exelby, \$3,000; N. L. Freeman, \$4,650; W. H. Hardman, \$3,330; E. H. Hodges, \$3,000; R. J. Myhre, \$3,000; D. J. Rowse, \$3,000; G. Vanderford, \$3,360.

Vote 109 To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission appointed under Treaty dated May 26th, 1930, between Canada and the United States for the protection, preservation and extension of the Sockeye Salmon Fisheries of the Fraser River System

	Estimates	Allotments	Expenditures
Salaries and Wages	102,159 00	102,159 00	72,120 06
Printing, Stationery and Office Equipment	2,405 00	2,405 00	1,187 87
A Travelling Expenses	16,311 00	16,311 00	6,532 07
B Sundries	48,625 00	48,625 00	45,094 45
	<u>\$ 169,500 00</u>	<u>\$ 169,500 00</u>	<u>\$ 124,934 45</u>

The Convention between Canada and the United States for the protection, preservation and extension of the Sockeye Salmon Fisheries in the Fraser River System, signed at Washington on May 26, 1930, was ratified by the Sockeye Salmon (Convention) Act, c. 10, 1930.

The Convention provides for the appointment of an International Pacific Salmon Fisheries Commission empowered to conduct a thorough investigation into the natural history of the Fraser River sockeye salmon and to make recommendations to the Governments for removing or overcoming obstructions to the ascent of sockeye salmon in waters covered by the Convention. The Commission also has power to regulate salmon fishing in these waters.

Each country appoints three Commissioners and pays the salaries and expenses of its own appointees and one-half of the joint expenses incurred by the Commission.

No salaries were paid to the Canadian Commissioners.

The total disbursements for the year amounted to \$249,327.14, apportioned as follows: Canada, \$124,934.45 (including non-sharable expenses of \$541.76); United States, \$124,392.69. During the fiscal year, the United States repaid \$10,870.69, and, pending collection, the balance of \$113,522 was transferred to the United States—Pacific Salmon Treaty Account (see Open Accounts further on in this Section).

As at March 31, 1950, there were 36 temporary salaried employees being paid from this vote. A list of those who were receiving salaries at annual rates of \$3,000 or over, or the equivalent monthly rates, on that date follows: F. J. Andrews, \$3,825; M. C. Bell, \$7,500; A. C. Cooper, \$4,600; H. S. Dunlop, \$3,035; J. A. R. Hamilton, \$4,325; S. R. Killick, \$4,325; E. D. Knight, \$3,850; A. MacLean, \$4,600; J. E. Mason, \$1,600; A. E. Peterson, \$4,325; J. Pyper, \$4,725; L. A. Royal, \$7,500; J. Stobbart, \$3,700; W. Tomkinson, \$4,600; J. Weir, \$3,850; L. E. Whitesel, \$4,850.

A S. R. Killick received travelling expenses of \$690.16.

B A distribution of expenditures follows: professional and other special services, \$2,289.77; supplies and materials, \$17,627.24; transportation of things, \$1,359.95; acquisition of equipment, \$6,779.03; communication services, \$1,376.43; maintenance of equipment, \$4,657.19; repairs and alterations, \$6,188.83; rentals, \$3,448.48; miscellaneous, \$1,367.53.

Vote 110 To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission to overcome obstructions to the ascent of sockeye salmon at Hell's Gate Canyon and for investigating and overcoming obstructions to such salmon at other points on the Fraser River Watershed (Revote).....	150,000 00
Expenditures.....	\$ 57,874 10

Under Article III of the convention between Canada and the United States for the preservation of the Sockeye Salmon of the Fraser River System, ratified by the Sockeye Salmon Fisheries (Convention) Act, c. 10, 1930, the Commission is authorized to recommend removing or otherwise overcoming obstructions to the ascent of the sockeye salmon, in any of the waters covered by the provisions of the Convention, where investigation may show such removal of, or other action to overcome, obstruction to be desirable.

The cost of all work is to be borne equally by the two Governments, and the above expenditures represent Canada's share of \$58,176.53, less charge of \$302.43 for workmen's compensation and unemployment insurance borne by votes of other departments. Of the United States portion, \$9,169.74 has been repaid and, pending collection, the balance of \$49,006.79 was transferred to the United States—Pacific Salmon Treaty (Hell's Gate) Account (see Open Accounts further on in this Section).

Canada's share of the expenditures was classified as follows: salaries and wages, \$35,286.48; supplies, materials and equipment, \$15,566.27; travelling expenses \$2,534.94; freight and express, \$1,144.01; maintenance of equipment, \$1,353.09; sundries, \$1,989.31.

As at March 31, 1950, there were 8 temporary salaried employees being paid from this vote. A list of those who were receiving salaries at annual rates of \$3,000 or over, or the equivalent at monthly rates, on that date follows: L. J. Bomberger, \$5,100; R. A. Dick, \$3,195; R. I. Jackson, \$4,600; C. R. Walters, \$1,325.

Vote 111 To provide for transportation, dressing and dyeing and other expenses incidental to receiving and disposing of fur seal skins accruing to Canada pursuant to Provisional Fur Seal Agreement between Canada and the United States by exchange of notes dated December 26th, 1947.....	550,000 00
Expenditures.....	\$ 484,732 52

Revenue from the sale of skins, amounting to \$835,916.58, is shown under Ordinary Revenue—Proceeds from Sales.

Vote 112 To provide for the destruction of Harbour Seals.....	30,000 00
Expenditures.....	\$ 19,918 38

P.C. 6839 of August 4, 1942, authorizes the Minister to establish the rate of bounty to be paid in any fiscal year for the destruction of harbour seals, which cause considerable destruction of fish and damage to fishing equipment on both coasts. During the present fiscal year, a bounty of \$5 per head was paid in the following spheres of operation: East Coast, \$7,140; West Coast, \$12,360.

The balance of \$418.38 represents the cost of experimental work by the Department off the West Coast.

Vote 676 To provide for administration expenses of Newfoundland Fisheries Board

	Estimates	Allotments	Expenditures
Salaries and Wages	230,960 00	230,960 00	209,663 62
Allowances (Living and Entertainment)	12,400 00	12,400 00	4,137 91
Telephones, Telegrams and Postage	9,500 00	9,500 00	5,463 04
Printing, Stationery and Office Equipment	9,000 00	9,000 00	4,569 14
Freight, Express and Cartage	4,000 00	4,000 00	286 09
Travelling Expenses	58,000 00	55,500 00	44,922 34
Vessel Maintenance and Operation	18,000 00	18,000 00	11,948 69
Sundries	12,040 00	12,040 00	7,209 59
Acquisition of Equipment		2,500 00	1,881 54
	\$ 353,900 00	\$ 353,900 00	\$ 290,081 96

As at March 31, 1950, there were 93 salaried employees being paid from this vote, of whom 68 were permanent and 25 temporary.

An advance of \$100 for travelling expenses was made in the current fiscal year to Luke Wescott, who subsequently left the service, and of this amount \$74.15 has been accounted for. The Department is endeavouring to secure an accounting for the balance of \$25.85.

Vote 677 To provide for maintenance and extension of Bait Service

	Estimates	Allotments	Expenditures
Salaries and Wages	73,260 00	114,260 00	110,879 18
Telephones, Telegrams and Postage	3,000 00	3,000 00	820 77
Printing, Stationery and Office Equipment	4,900 00	4,900 00	862 70
Freight, Express and Cartage	1,200 00	1,200 00	1,198 33
Travelling Expenses	6,000 00	6,000 00	3,904 74
Acquisition or Construction of Buildings, Works and Structures, including Acquisition of Land	60,000 00	11,400 00	
Construction of Bait Depot Wharf and Storage Shed—Change Islands		11,400 00	11,355 84
Extension of Cold Storage Facilities—Grand Bank Bait Depot ..		22,200 00	20,096 47
		45,000 00	31,452 31
Maintenance of Bait Depots	48,000 00	45,000 00	38,650 78
Purchase of Bait Supplies	160,000 00	131,600 00	58,492 56
Vessel Maintenance and Operation	50,000 00	42,000 00	31,197 95
Sundries	2,040 00	7,040 00	4,596 33
Charter of Boats		8,400 00	5,715 00
	\$ 408,400 00	\$ 408,400 00	\$ 287,770 65

This vote was provided for expenditure in connection with making supplies of bait available for fishermen engaged in the cod and other sea fisheries, a service which has been in existence for a number of years in Newfoundland. At present the service comprises 20 depots with a storage capacity of 4,000,000 pounds, in which bait is frozen, stored and resold to fishermen. The depots are served by a bait carrying vessel having a storage capacity of 300,000 pounds.

As at March 31, 1950, there were 55 salaried employees being paid from this vote, of whom 31 were permanent and 24 temporary.

Revenue from sales amounted to \$145,032.96 and is shown under Ordinary Revenue—Proceeds from Sales.

Vote 788 To provide for Canadian share of expenses of the International Whaling Commission, appointed pursuant to the International Convention for the Regulation of Whaling, dated at Washington, December 2, 1946.

	500 00
Expenditures	\$ 308 00

Fishing Bounty, Deep Sea Fisheries Act, c. 74, R.S. \$ 159,215 85

Under authority of the Deep Sea Fisheries Act, the Governor in Council may authorize the payment, out of the Consolidated Revenue Fund of Canada, of an annual grant not exceeding \$160,000, to aid in the development of the sea fisheries of Canada, the encouragement of the building and fitting out of improved fishing vessels and the improvement of the condition of fishermen.

P.C. 1412, dated March 21, 1950, provides for the distribution of this amount for the fiscal year 1949-1950 to owners of vessels and boats, and to fishermen who have complied with the regulations, upon the following basis:

Boats: owners, \$1 per boat; fishermen, \$8.25 each.

Vessels: owners, \$1 per registered ton, provided however that the payment to the owner shall not exceed the sum of \$80; fishermen, \$8.25 each. Details of the distribution follow:

Province and County	Boats	Men	Amount	Vessels	Men	Amount	Total
			\$ cts.			\$ cts.	\$ cts.
Nova Scotia—							
Annapolis	156	228	2,037 00	5	10	142 50	2,179 50
Antigonish	76	107	958 75				958 75
Cape Breton	191	303	2,690 75	81	261	3,265 25	5,956 00
Cumberland	6	7	63 75				63 75
Digby	246	417	3,686 25	57	122	1,676 50	5,362 75
Guysboro	361	525	4,692 25	54	141	1,889 25	6,581 50
Halifax	713	965	8,674 25	34	145	1,804 25	10,478 50
Inverness	100	193	1,692 25	32	132	1,483 00	3,175 25
Kings	51	72	645 00				645 00
Lunenburg	566	661	6,019 25	47	768	8,504 00	14,523 25
Pictou	7	9	81 25				81 25
Queens	137	207	1,844 75	28	67	962 75	2,807 50
Richmond	264	486	4,273 50	30	89	1,121 25	5,394 75
Shelburne	457	748	6,628 00	196	618	7,920 50	14,548 50
Victoria	141	210	1,873 50	16	50	610 50	2,484 00
Yarmouth	141	304	2,649 00	71	246	3,005 50	5,654 50
	3,613	5,442	48,509 50	651	2,649	32,385 25	80,894 75
Prince Edward Island—							
Kings	190	250	2,252 50				2,252 50
Prince	401	677	5,986 25				5,986 25
Queens	121	227	1,993 75				1,993 75
	712	1,154	10,232 50				10,232 50
New Brunswick—							
Charlotte	126	213	1,883 25	44	149	1,857 25	3,740 50
Gloucester	450	843	7,404 75	99	409	5,409 25	12,814 00
Kent	176	290	2,568 50	23	50	715 50	3,284 00
Northumberland	25	55	478 75	28	58	807 50	1,286 25
Restigouche	11	19	167 75				167 75
Saint John	9	16	141 00				141 00
Westmorland	38	74	648 50				648 50
	835	1,510	13,292 50	194	666	8,780 50	22,083 00
Quebec—							
Bonaventure	217	430	3,764 60	30	120	1,395 00	5,159 60
Gaspé	1,076	1,722	15,282 50	106	421	4,969 25	20,251 75
Magdalen Islands	585	1,443	12,489 75	2	8	105 00	12,594 75
Matane	32	42	378 50				378 50
Saguenay	560	856	7,622 00				7,622 00
	3,470	4,493	39,537 35	138	549	6,469 25	46,006 60
	7,630	12,599	111,571 85	983	3,864	47,644 00	159,215 85

Transfer from Vote 673 (Department of Finance) To authorize and provide for payment in respect to matters supplementary to the Terms of Union of Newfoundland with Canada 60,645 10
Expenditures. \$ 60,645 10

The above amount represents the value of inventories of consumable stores and supplies acquired by the Department of Fisheries from the Department of Natural Resources, Newfoundland, at the time of Union of Newfoundland with Canada.

GENERAL

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. \$ 940 00

SPECIAL

Vote 113 To provide for the extension of educational work in co-operative producing and selling among fishermen..... 80,000 00
Expenditures..... \$ 75,173 22

Payments from this vote were made to various educational institutions which have agreed to carry out adult educational work among fishermen to prepare them for taking part in co-operative production and disposal of their products.

The following allocations were authorized by P.C. 34/2540 of May 18, 1949. (Payments made during the year are shown in parentheses): Extension Department, Saint Francis Xavier University, Antigonish, N.S., for the Maritime Provinces, \$46,000 (\$44,704.78); Social Economic Service (in association with the High School of Fisheries) Sainte Anne de la Pocatiere, Quebec, for the Gaspé Peninsula and the north shore of the Gulf of Saint Lawrence, \$24,000 (\$24,000); Extension Department, University of British Columbia, Vancouver, B.C. \$10,000 (\$6,468.44).

Vote 114 To provide for the administration expenses of the Fisheries Prices Support Act, 1944

	Estimates	Allotments	Expenditures
Salaries and Wages	101,915 00	101,915 00	75,108 02
Allowances	15,500 00	15,500 00	2,730 00
Printing, Stationery and Office Equipment	7,000 00	7,000 00	2,046 97
Travelling Expenses	41,000 00	41,000 00	22,474 63
Sundries	4,585 00	4,585 00	1,671 31
	<u>\$ 170,000 00</u>	<u>\$ 170,000 00</u>	<u>\$ 104,030 93</u>

As at March 31, 1950, there were 24 temporary salaried employees being paid from this vote.

Section 10 (3) of the Fisheries Prices Support Act, c.42, 1944, directs that all expenditures by the Fisheries Prices Support Board, other than administration expenses, shall be charged to the Fisheries Prices Support Account (see Open Accounts further on in this Section).

Vote 115 To provide for assistance in the construction of vessels of the dragger and/or long liner type, subject to such terms and conditions as may be approved by the Governor in Council..... 100,000 00
Expenditures..... \$ 44,175 45

P.C. 1919, May 22, 1947, authorized the Minister of Fisheries to enter into agreements with the Fishermen's Loan Board of any of the Provinces on the Atlantic Coast in respect of the above assistance and, subsequently, to make payments to the Board for the construction of such vessels.

The above expenditures represent payments to the Fishermen's Loan Board of New Brunswick, Fredericton.

Vote 116 To provide for assistance in the construction of bait freezing and storage facilities, subject to the approval of the Governor in Council..... 100,000 00
Expenditures..... \$ 35,106 00

The expenditures represent subsidy payments made to the following: Department of Trade and Industry, Province of Nova Scotia, \$6,000, final payment (total to date, \$10,000) P.C. 5833, December 16, 1948; Prince Edward Island Industrial Corporation, (an agent for the Province of Prince Edward Island), \$25,000, P.C. 39/1188, March 8, 1950; Eastern Packing Co. Ltd., Souris, P.E.I., \$4,106, P.C. 3451, August 3, 1948.

Vote 117 To provide for investigation into transportation and storage facilities in whole-sale and retail handling of fish and fish products.....	25,000 00
Expenditures.....	\$ 534 83

Vote 789 Amount required to recoup the Fisheries Prices Support Account, to cover the net operating loss of the Fisheries Prices Support Board during the fiscal year 1948-49..	538,989 00
Expenditures.....	\$ 538,988 35

The provision of a Parliamentary appropriation to recoup the Fisheries Prices Support Account—see under Open Accounts further on in this section — is in accordance with the direction contained in section 10 (3) of the Fisheries Prices Support Act, c.42, 1944.

Vote 790 To provide for assistance in meeting transportation costs on frozen herring purchases in British Columbia by persons, associations or companies, for bait in the 1948-49 winter fishery off Nova Scotia.....	25,350 00
Expenditures.....	\$ 24,919 42

Under authority of P.C. 5974, December 23, 1948, payment of a subsidy of 3 cents per pound was made to the persons, associations or companies purchasing the frozen herring.

The above expenditures represent payment of accounts received after the close of the fiscal year 1948-49. Total payments amount to \$54,169.42.

Comparative Statement of Accounts Receivable

	March 31, 1950	March 31, 1949
Current Year	4,209 44	335 17
Previous Years—Collectable	642 13	825 96
—Uncollectable	39 56	39 56
	\$ 4,891 13	\$ 1,200 69

OPEN ACCOUNTS

	Dr. Balance Mar. 31, 1949	Debit	Credit	Dr. Balance Mar. 31, 1950
[1] Cash and Other Current Assets				
(c) Working Capital Advances—				
Departmental—				
A Fisheries Prices Support Account.....	1,173,421 46	340,737 78	642,553 29	871,605 95
[3] Other Loans and Investments				
(a) To Provincial and Municipal Governments—				
B Province of British Columbia—Fisheries Research Board of Canada	1,886 11	7 92	1,886 11	7 92
(b) To United Kingdom and Other Governments—				
C United States—Pacific Halibut Treaty	19,496 89	27,116 45	13,942 77	32,670 57
C United States—Pacific Salmon Treaty	68,872 32	113,522 00	68,841 77	113,552 55
C United States—Pacific Salmon Treaty (Hell's Gate)	100,655 24	49,006 79	102,714 78	46,947 25
	190,910 56	189,653 16	187,385 43	193,178 29
	\$1,364,332 02	\$ 530,390 94	\$ 829,938 72	\$1,064,784 24

	Cr. Balance Mar. 31, 1949	Debit	Credit	Cr. Balance Mar. 31, 1950
[9] Floating Debt				
<i>(d) Outstanding Cheques and Warrants—</i>				
D Outstanding Imprest Account Cheques— Fisheries	257 09	75	11 00	267 34
[10] Deposit and Trust Accounts				
<i>(c) Miscellaneous—</i>				
E Contractors' Securities—Cash—Fisheries	22,539 05	7,381 24	2,089 92	17,247 73
F Atlantic Herring Investigation	1,892 90	41,167 90	39,275 00	
	24,431 95	48,549 14	41,364 92	17,247 73
[11] Insurance, Pension and Guaranty Accounts				
<i>(c) Pension and Retirement Funds—</i>				
G Retirement Fund—Fisheries	1,226 15	3,486 33	11,896 30	9,636 12
[13] Sundry Suspense Accounts				
H Unclaimed Cheques—Suspense—Fisheries	2,826 40	8 30	102 60	2,920 70
I Department of Fisheries—Suspense	12,347 44	251,661 47	270,412 57	31,098 54
J Unclaimed Drafts—Suspense—Fisheries	35 00	35 00		
	15,208 84	251,704 77	270,515 17	34,019 24
	\$ 41,124 03	\$ 303,740 99	\$ 323,787 39	\$ 61,170 43

A Section 10 (3) of the Fisheries Prices Support Act, c. 42, 1944, directs that "There shall be kept by the Minister of Finance an account called the Fisheries Prices Support Account to which shall be charged all expenditures by the Board other than the aforesaid administrative expenditures, and to which shall be credited all proceeds of sale of fisheries products, which proceeds shall be available in the Account to pay for further expenditures of the Board: Provided that the net operating profit of the Board in each fiscal year, as reflected in the said Account, shall be deposited to the credit of the Consolidated Revenue Fund, as revenue: and provided further that the net operating loss in any fiscal year may be recouped to the said Account from moneys appropriated by Parliament for the purpose".

The net operating loss resulting from the purchase and disposal of designated varieties of East Coast canned fish amounted to \$1,145,786.41. An amount of \$538,988.35, provided through Vote 789 to recoup the account for the net operating loss during the fiscal year 1948-49, was in connection with this transaction and was credited hereto. Accounts receivable total \$1,812.50. The 1949-50 loss was, therefore, \$604,985.56.

P.C. 1148, March 10, 1949 and P.C. 2016, April 26, 1949, authorized the purchase of frozen lake fish produced in the Prairie Provinces. The 1949-50 net operating loss in respect of this project amounted to \$264,807.89.

Vote 114 was provided for the administrative expenses of the Fisheries Prices Support Board.

Statements showing the financial position of the Board as at March 31, 1950 and operations for the year ended on that date are shown as an Appendix to this section, see page G-23.

B Under agreement with the Fisheries Research Board of Canada, the Province of British Columbia contributes certain sums to defray expenses incurred in connection with fisheries investigations conducted by the Pacific Biological Station at Nanaimo, B. C. Balances due at the close of the year are transferred to this account from the vote from which disbursements were initially made.

C The Halibut and Salmon Treaties between the United States and Canada provide that each country pay one-half of the joint expenses incurred by the International Halibut Fisheries Commission and the International Pacific Salmon Fisheries Commission. All accounts are paid by Canada and monthly statements are rendered to the United States. At the close of the year, balances due are transferred from the respective votes to these accounts.

D At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.

E Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. There were no bonds held at the close of 1949-50 in respect of this Department.

F.—The Atlantic Herring Investigation Committee was established in 1944 by the Governments of Canada, Newfoundland, Nova Scotia, Prince Edward Island, New Brunswick and Quebec. During the fiscal year 1949-50, the Governments of Newfoundland, Nova Scotia, Prince Edward Island and Canada participated on a unit basis, the contributions being credited to this account. Canada's contribution of \$12,000, representing 4 units of a total 13, was charged to Vote 106, Fisheries Research Board of Canada—Operation and Maintenance. Disbursements are made directly from the Open Account and after the close of the fiscal year any credit balance is refunded on a pro rata basis to the contributors.

G Credits comprise deductions from the earnings of certain employees of this Department not paid through the Central Pay Office, and the accrual of interest at the rate of 4 per cent per annum on the balance to the credit of each employee. Debits represent payment of the amounts to the employees' credit upon resignation or death or, if they are made permanent, refunds or transfers to the Superannuation Account. An amount representing the balances to the credit of these employees for the period prior to January 1, 1949, was transferred hereto during the current fiscal year, pursuant to the transfer at that date of the administration of the Fund to the Office of the Comptroller of the Treasury.

H All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue, are credited to this account pending claims therefor.

I Receipts which cannot be allocated immediately are credited to this account pending clearance to the proper accounts.

J. Certain remittances received in the form of Receiver General drafts are credited to this account pending advice as to proper allocation.

Employees Receiving Salaries at Annual Rates of \$3,000 or over and Travelling Expenses of \$500 or over

The first list contains the names and annual salary rates of all salaried employees who were receiving \$3,000 or over as at March 31, 1950. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list contains the names of other salaried employees who received travelling expenses of \$500 or over.

It should be noted that the names of employees of the International Fisheries Commission (Halibut) and the International Pacific Salmon Fisheries Commission are not included in the following lists of departmental employees, but are shown under the relevant votes, as the expenses of these Commissions are shared with the United States of America.

DEPARTMENT OF FISHERIES

Salaried employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Bates, S., Deputy Minister	\$ 12,000 00	\$ 1,375 40	Edwards, R. C.	3,000 00	
Albert, J. A.	3,720 00		Fader, C. S.	3,252 00	
Atkinson, C. J.	4,140 00		Fenwick, R. B.	3,060 00	
Bacon, C.	3,660 00	760 89	Fitzgerald, A. P.	3,180 00	1,751 73
Barnes, B.	3,180 00	1,013 52	Fraser, A. J.	3,480 00	
Barry, A. L.	5,280 00	585 60	Fraser, E. D.	5,340 00	2,433 33
Bolton, R. S.	3,300 00		Harris, W. G.	3,180 00	802 93
Bradbury, L. S.	5,400 00	630 97*	Harrison, F. A.	4,740 00	604 73
Bright, G.	3,180 00		Hearn, A. J.	3,420 00	
Brownlee, W. J.	3,300 00	681 75	Heatley, J. W.	3,180 00	
Buchanan, J. P.	3,180 00	1,826 98	Hills, A. P.	3,480 00	2,010 38
Catt, J.	3,780 00	645 30	Homans, R. E. S.	3,540 00	1,312 90
Charnley, F.	4,440 00		Homans, S. J.	3,480 00	2,016 84
Clark, G. R.	6,000 00	1,625 81	Horne, D. C.	3,180 00	677 02
Clay, C. H.	4,200 00	1,007 95	Horne, E. A.	3,660 00	1,422 95
Collette, T. C.	3,480 00	884 15			877 40*
Dahle, T. F.	3,398 40		Houghton, L. S.	3,120 00	
Dempsey, H. V.	4,500 00	1,946 80	Hutchison, J. G.	3,180 00	789 32
Drover, G. M.	4,500 00		Johnston, L. C.	3,180 00	782 21
Earnshaw, C. W.	3,240 00		Justason, F. E.	4,020 00	705 27
Edgecombe, W.	3,300 00		Juvel, C. S.	3,300 00	
			Kilpatrick, C. E.	3,180 00	1,446 45

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Lamb, J. J.	4,740 00	532 31	Rudge, F. W.	4,440 00	2,632 63
Landry, L. J.	3,180 00	1,119 52	Ryan, I. A.	3,060 00	
Larabee, J. J.	3,780 00	972 47	Sager, A. H.	5,000 00	1,803 13**
Lynch, H. A.	5,040 00	1,292 01	Sampson, R. F.	3,180 00	1,509 76
MacKenzie, W. C.	4,200 00		Shaw, J. C.	3,180 00	1,299 89
MacLeod, J. A.	3,516 00		Sheppard, L.	3,240 00	
Manchester, W. L.	3,300 00		Shillington, K. G.	3,180 00	
McArthur, I. S.	6,000 00	1,252 36	Stairs, D. G.	3,060 00	780 64
McAulay, W.	3,780 00	1,795 99	Swann, L. G.	3,060 00	1,091 51
McCann, G.	3,300 00		Tait, J. F.	3,900 00	782 24
McLellan, P. A.	3,180 00	1,099 59	Taylor, D.	3,060 00	
Mercer, R. C.	3,600 00		Taylor, T.	3,900 00	1,298 76
Moore, G. E.	3,480 00		Thibault, J. H.	3,180 00	2,185 01
Murphy, L. J.	3,180 00	936 77	Tingley, F. A.	3,480 00	1,913 61
Murphy, R. A.	3,180 00		Touchings, A. J.	3,000 00	1,229 17
Needler, A. W. H.	8,000 00	1,683 07	Tousignant, J. S.	3,660 00	
O'Toole, J. M.	3,180 00	1,710 65	Turnbull, W. D.	3,180 00	
Ozere, S. V. (including terminable allowance, \$300)	5,940 00	598 60	Walters, P. W.	5,640 00	748 40
Palmer, H. E.	3,480 00		(including terminable allowance, \$300)		
Parks, L. H.	3,780 00	1,581 76	Warne, F.	4,320 00	
Pettis, D. M.	3,180 00	1,627 45	Watson, F.	3,480 00	3,004 81
Pritchard, A. L.	6,000 00	1,775 06	Whitmore, A. J.	5,800 00	1,399 41
Quigg, J. H.	3,060 00		(including terminable allowance, \$460)		
Reade, G. S.	3,780 00	1,053 05	Wilson, C. C.	4,380 00	1,368 10
Redford, W.	3,240 00		Wilson, G. A. C.	3,300 00	
Rigby, O. A.	3,180 00	1,485 99	Wooding, F. H.	4,080 00	1,540 90
Robichaud, A. A.	3,180 00	1,750 52			

*Removal expenses.

**Including \$1,440.53 charged to Department of Labour, Vote 146.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Adamson, G. M.\$	504 45	Burbridge, R. H. ..	832 25	Dyson, J. B.	813 40
Alderdice, D. F.	708 88	Burgess, C. D.	987 59	Edgecombe, W. ...	580 63
Anderson, B. A.	633 88	Burrow, H.	725 70	Edwards, H.	522 38
Anthony, W.	681 60	Butler, R. L.	1,268 06	Elliott, W. K.	817 40
Arsenault, J. W. ...	1,185 18	Caissie, J. L. W. ...	878 65	Ellis, I. W.	1,717 84
Arseneau, F. A.	820 70	Campbell, N. W. ...	1,024 30	England, L. A.	1,377 92
Arseneault, J. C.	1,166 55	Canning, W. F.	886 38	Farrar, W.	1,934 83
Arseneault, L. N. ...	679 13	Carr, H. V.	821 10	Ferguson, M. A. ...	857 11
Atkins, M.	1,717 22	Cherry, P.	669 83	Ferrier, W. M.	1,428 55
Atkinson, K. B.	1,011 31	Chiasson, L. P.	526 85	Filleul, P. E.	1,241 70
Badcock, C.	658 70	Churchill, R. E. ...	1,230 18	Fitzgerald, D. N. ...	1,357 34
Balcolm, J. H.	1,354 70	Comeau, J. F.	964 26	Fleury, J. B.	1,774 11
Barker, W. J.	1,142 28	Comeau, J. M.	929 22	Forrest, J. S.	795 85
Barrie, C. G.	904 40	Comeau, L. R.	720 90	Found, H. R.	1,462 16
Barry, J. A.	1,334 76	Connolly, F.	1,750 25	Frack, A. W.	1,121 92
Bates, K. E.	575 85	Connor, J. W.	668 12	Fraser, M. P.	994 75
Beadnell, J. H.	1,242 82	Craig, J.	811 90	Freeman, H. J.	667 26
Bell, M. B.	1,697 02	Curwin, W.	790 62	Freeman, J.	563 86
Black, T. C.	944 80	Dane, H. G.	901 15	Frigault, Alfred ...	631 25
Boudreau, G. V. ...	1,171 82	Darrach, L. D.	954 49	Frigault, A. J.	830 10
Bourgeois, J. A.	984 44	Darrow, F. E.	1,205 90	Fullerton, W. A. ...	900 96
Bourque, P. H.	928 25	Davidson, H. W. ...	608 44	Gass, D. E.	585 00
Brackets, D.	816 21	Davidson, J.	976 56	Geldart, J. H.	1,086 08
Bradley, W. J.	1,919 65	D'Entremont, B. L. .	1,098 99	Gelley, L. J.	764 70
Breaux, F. J.	1,002 60	Doig, D. G.	689 40	Gibson, D.	1,051 95
Breaux, Z. J.	1,057 94	Doucette, J. G.	1,086 24	Giles, E. G.	1,193 89
Brown, J.	1,009 92	Duffy, J. A.	1,027 99	Gilmore, J. F.	744 30
Bullerwell, G. M. ...	1,272 81	Duggan, W. N.	953 14	Goodman, L. C.	506 83

	Travelling expenses		Travelling expenses		Travelling expenses
Gow, G. F.	829 20	Long, R. G.	1,022 55	Pothier, H. H.	760 85
Grainger, H. V.	517 25	Losier, J. J.	651 22	Power, E. L.	1,059 95
Grey, G. W.	829 20	MacDonald, Alex.	1,267 65	Pushie, E. C.	957 12
Gudewill, L. R.	560 12	MacDonald, A. E.	772 50	Racey, R. S.	750 81
Guignard, C.	926 01	MacDonald, C. B.	1,967 45	Reynolds, A.	959 60
Hall, H. F. R.	681 87	MacDonald, H. W.	780 96	Ripley, L. C.	1,042 43
Hamilton, L.	876 27	MacDonald, M. A.	887 22	Robertson, E. S.	1,347 65
Hamilton, L. P.	1,268 04	MacDuff, J. A.	940 60	Ross, D. M.	854 36
Hanlon, T. A.	538 77	MacEwan, C.	920 39	Ross, J. R.	783 50
Harris, W. G.	802 93		1,086 42*	Savoie, R.	537 84
Harris, T. G.	745 49	MacEwen, G. F.	1,097 89	Scargill, C. O.	1,031 26
Hawkins, D. L.	1,039 79	MacInnis, C. J.	1,196 59	Scott, A. C.	761 00
Hawley, J. B.	1,367 50	MacInnis, J. G.	922 55	Scott, J. L.	661 22
Hawthorne, J. W.	599 49	MacIntyre, C. A.	984 85	Shaughnessey, F. C.	558 60
Henneberry, J. P.	1,067 22	MacLeod, R. S.	1,149 69	Shaw, R. F.	756 62
Hiscock, A.	739 15	MacNeil, D. T.	1,023 00	Sherman, A. A.	903 81
Hitchcock, J. H.	742 77	MacPherson, W. J.	1,839 96	Sims, P. J.	510 69
Holland, J. D. C.	870 42	Manning, C. L.	845 10	Sinclair, P.	1,027 40
Hollis, C. C.	1,043 32	Manson, M. M.	502 11	Skipper, A. C.	590 85
Holmes, D. F.	831 84	Marchand, P. J.	595 16	Smith, G. W.	1,425 56
Houston, W. R.	603 68	Martin, P. C.	1,010 70	Smith, P. W.	1,339 20
Hudson, E. B.	520 25	McAvoy, J. F.	931 28	Smith, W. T.	858 90
Humphries, W. P.	652 35	McCarey, E. A.	972 59	Sollows, C. R.	990 45
Hunter, B.	1,974 96	McCracken, F. D.	764 47	Sollows, G. C.	1,170 12
Hunter, E. G.	1,086 12	McIndoe, R. G.	574 24	Sprules, W. M.	537 17
Ingalls, S. K.	556 93	McIvor, W. G.	1,357 34	Stacey, D. L.	1,206 65
Johnston, B. G.	1,149 65	McKinnon, R. D.	1,001 59	Stewart, D. M.	1,427 38
Jones, L.	1,283 60	McLeod, H. W.	1,087 60	Summers, J. A.	1,143 72
Joudrey, G. H.	762 71	Meagher, J. M.	936 98	Swaine, F.	1,046 37
Kavanagh, F. G.	714 02	Messer, K. C.	1,510 59	Swansburg, K. B.	1,649 41
Kent, B. A.	747 21	Millar, G. S.	935 89	Taylor, R. B.	575 60
Kew, J. E.	538 40	Morgan, G. R.	1,053 80	Terry, R. E.	640 74
Kieley, M.	598 30	Morrison, C. D.	902 64	Thibodeau, R. J.	980 25
Kitchen, T. H.	1,033 28	Morrison, R. P.	1,665 56	Thomas, C. R.	720 45
Knox, C. H.	682 84	Morrison, W. J.	1,113 51	Thompson, D. L.	875 20
Kuhn, H. C.	1,081 47	Murphy, A. J.	1,232 22	Turbide, A.	1,254 40
Lake, J. O. L.	820 88	Murphy, A. R.	1,233 13	Tuytens, J. P.	634 56
Landry, C. E.	623 03	Murphy, W. A.	1,042 86	Vaughan, J. B.	659 93
Larabee, N. N.	866 14	Murray, A. L.	871 83	Vautour, F.	599 76
Larsen, F. M.	627 52	Murray, P. D.	1,001 64	Vigneault, I. J.	957 56
Latter, E. J.	691 31	Neil, E.	796 28	Watts, R. W.	866 84
Laventure, H. A.	1,727 56	Neish, D. R.	751 20	Watts, W.	651 94
Lavoie, C. R.	1,015 85	Nordlund, H. A.	714 33	Webber, R.	865 18
Lees, E. C. A.	613 45	Opsal, R. M.	716 16	Whiting, S. G.	640 50
Levelton, C. R.	562 20	Outhouse, C. L.	929 00	Whitmore, V. B.	749 47
Levesque, A. D.	948 55	Parks, G. F.	1,381 73	Whitney, C. R.	812 90
Lewis, E.	978 43	Peters, J. B.	1,678 26		1,033 78*
Lockman, J. F.	580 11	Petersen, C. B.	555 82	Whitty, G. J.	970 14
Lockwood, D.	1,439 91	Piercey, H. M.	1,172 10	Wilkie, A. K.	990 43

* Removal expenses.

FISHERIES RESEARCH BOARD OF CANADA

Salaried employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Bailey, B. F.	\$ 4,200 00		Cossaboom, W. D.	3,360 00	
Barbour, W.	3,000 00		Day, L. R.	3,600 00	
Beatty, S. A.	6,450 00	\$ 1,651 47	Dingle, J. R.	3,600 00	
Blair, A. A.	5,400 00	562 00	Doan, K. H.	4,900 00	1,256 37
Cardin, A.	3,060 00		Dugal, L. C.	4,050 00	
Carter, N. M.	6,450 00	1,369 95	Dussault, H. P.	3,300 00	
Castell, C. H.	4,600 00	592 10	Dyer, W. J.	4,050 00	
Cooke, N. E.	3,600 00		Elson, P. F.	4,200 00	904 32

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Fisher, H. D.	3,450 00	1,541 45	Milne, D. J.	3,600 00	522 85
Fleming, A. M.	3,300 00	549 96	Nadeau, A.	4,900 00	2,031 04
Foerster, R. E.	6,200 00	2,497 16	Neave, F.	5,200 00	669 25
Foley, M. A.	3,600 00		Power, H. E.	3,180 00	
Fougere, H.	4,050 00	576 59	Rigby, E. G.	3,180 00	
Hachey, H. B.	5,200 00	1,003 97	Riou, L.	3,180 00	
Handrigan, G. L.	3,300 00		Roach, S. W.	3,450 00	
Harrison, J. S. M.	3,450 00		Rogers, J. A.	3,360 00	
Hart, G. F.	3,360 00	550 94	Schmidt, P. J.	3,060 00	569 27
Hart, J. L.	5,200 00	1,228 61	Smith, M. W.	4,450 00	
Hennessey, J. P.	3,120 00		Stevenson, J. C.	3,450 00	
Hoogland, P. L.	3,900 00		Strum, H. F.	3,000 00	
Hunter, J. G.	3,060 00		Sutherland, D. H.	6,600 00	1,185 12
Huntsman, A. G.	6,450 00	1,262 86	Swain, L. A.	3,750 00	
Kennedy, W. A.	3,900 00		Tarr, H. L. A.	4,350 00	728 11
Kerswill, C. J.	4,200 00		Templeman, R. W. ..	6,950 00	1,430 35
Ketchen, K. S.	3,060 00		Tibbo, S. N.	4,350 00	1,297 37
Kilpatrick, J. W.	3,360 00		Tully, J. P.	4,750 00	857 13
Lantz, A. W.	3,750 00		Vandenheuvel, F. A. ..	4,350 00	1,185 98
Lauzier, L. M.	4,050 00		Wheeler, O. E.	3,060 00	
Legendre, R.	3,180 00		White, H. C.	3,750 00	520 55
Leim, A. H.	5,800 00		Wickett, W. P.	3,060 00	
Logie, R. R.	3,900 00	1,217 54	Wilder, D. G.	4,900 00	
MacCallum, W. A.	4,050 00		Wilson, H. A.	4,380 00	927 30
Mackenzie, R. A.	3,750 00	637 09	Withler, F. C.	3,060 00	
Martin, W. R.	4,050 00	820 06	Wood, A. L.	4,050 00	992 98
McMahon, V. H.	3,060 00		Young, O. C.	5,800 00	1,515 10
Medcof, J. C.	4,350 00	1,362 42			

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses
Calder, A. E.	\$ 537 25	Stephen, J. L.	738 68
Dickie, L. M.	598 43	Taylor, A. R. A.	741 79
Hewson, L. C.	832 10	Walsh, U. J.	664 65
Jones, I. M.	730 35	Yorston, W. W.	538 79
MacPhail, J. S.	624 46		

FISHERIES PRICES SUPPORT BOARD

Salaried employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Batt, R. J. F.	\$ 3,840 00		Ransom, H. C. L.	5,500 00	
D'Andrea, J. A.	3,120 00		Rutherford, J. B.	4,740 00	
Hopson, G. E.	4,740 00	\$ 1,245 41	Sametz, Z. W.	4,020 00	554 04
Jenkins, D. O.	3,300 00	4,618 97	Smith, W. E.	3,120 00	1,013 62
McInerney, B. P.	5,800 00	959 44	Turner, T. H.	3,300 00	
Orgel, S.	3,120 00		Young, S. L.	3,300 00	534 79
Popper, F. E.	3,840 00	747 35			

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses
Cadham, T. O.	\$ 1,288 80	Hanratty, D. B.	574 56
Gosselin, R.	1,686 40	VanVliet, W.	672 74
Hannigan, T. J.	839 92		

NEWFOUNDLAND FISHERIES BOARD

Salaried employees receiving \$3,000 or over.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Anderson, G. G.	\$ 4,440 00		Osmond, K. F. (includ- ing terminable allow- ances, \$1,770)	5,850 00	1 088 02
Bradley, H. R.	6,500 00	\$ 546 80	Strong, M. S.	4,080 00	{ 813 36
Cousens, C. C.	3,300 00	{ 641 48			{ 1,500 00†
Gosse, E. M.	4,080 00	{ 1,500 00†	Templeman, A. M. ...	3,060 00	
Gushue, R. (including allowance, \$7,000) ..	15,000 00	2,717 11	Templeman, E.	4,080 00	{ 629 77
MacDonald, H. C.	3,420 00				{ 1,500 00†

† Living allowance, \$1,000, and entertainment allowance, \$500, annual rates.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Akerman, E.	\$ 965 11	Lawrence, W.	999 12	Rogers, R. G.	1,209 98
Andrews, A.	924 40	Moors, A.	1,796 37	Sears, B.	866 00
Barnes, M.	1,004 49	Patten, G.	1,239 03	Thistle, J.	771 70
Bennett, J.	766 60	Penton, A.	804 50	Willis, W.	674 03
Blundon, A.	956 24	Pilgrim, W. H.	877 90	Wiseman, H.	877 44
Collins, J. F.	1,451 10	Rendell, G.	760 74		

Suppliers receiving \$10,000 or over from this Department

NOTE.—Payments to contractors on public works contracts of \$5,000 or over are described in detail under the relevant votes and are therefore not included in the following list.

A. C. Benson Shipyard Limited, Vancouver, \$18,030.36; Atlantic Chevrolet, Oldsmobile, Limited, Halifax, \$10,450.36; Atlantic Shipyards Limited, Meteghan, N.S., \$15,301.70; B.C. Marine Engineers and Shipbuilders Limited, Vancouver, \$17,007.38; British American Oil Co. Ltd., \$14,813.24; British Columbia Packers Ltd., Vancouver, \$11,916.77; Canada Packers Limited, \$24,975.58; Canadian Ice Machine Co. Limited, Halifax, \$17,128.36; Canadian National Railways, \$30,951.63; Government of Canada—Canadian Commercial Corporation, \$30,976.16; Department of National Defence, \$87,675.26; Department of National Revenue, \$112,156.51; Post Office Department, \$14,454.29; Department of Public Printing and Stationery, \$83,575.27; Brazil Fearn Limited, St. John's, \$10,949.30; Fouke Fur Company, St. Louis, Mo., \$24,046.53; A. E. Hodgkinson, Island Lake, Man., \$11,730.32; Hudson's Bay Company, \$12,751.25; Imperial Oil Limited, \$107,049.44; Job Brothers and Company Limited, St. John's, \$39,533.02; H. A. Leigh, Victoria, \$10,537.50; Edward Lipsett Ltd., Vancouver, \$19,435.37; Lunenburg Sea Products Limited, Lunenburg, N.S., \$13,515; S. Madill Ltd., Nanaimo, B.C., \$15,557.39; C. W. Martin & Sons Limited, London, England, \$23,778.90; New Brunswick Fishermen's Loan Board, Fredericton, \$41,175.45; The Ontario Hughes Owens Co. Limited, Ottawa, \$17,543.77; Pictou Foundry and Machine Company Limited, Pictou, N.S., \$13,528.35; Prince Edward Island Industrial Corporation, Charlottetown (see Vote 116); Queen Charlotte Air Lines Ltd., Vancouver, \$46,780.35; Seacraft Marine Sales, Vancouver, \$20,000; Shelburne Shipbuilders Limited, Shelburne, N.S., \$110,015.14; Sigurdson Fisheries Limited, Riverton, Man., \$16,403.30; Simson-Maxwell Limited, Vancouver, \$18,303.02; Sterling Shipyards Limited, Vancouver, \$12,766.26; The University of Toronto Press, Toronto, \$12,341.24; Walsh Advertising Company Limited, Windsor, Ont., \$10,353.39; Winnipeg Cold Storage Co. Limited, Winnipeg, \$21,643.38.

Appendix

FISHERIES PRICES SUPPORT BOARD

Financial Position as at March 31, 1950

Government of Canada:

Fisheries Prices Support Account—Working Capital Advances	871,605 95
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Deduct—

Net Loss for the year ended March 31, 1950	869,793 45
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Balance, representing Outstanding Accounts Receivable as at March 31, 1950	\$ 1,812 50
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NOTE.—A Parliamentary Appropriation of \$869,794 has been provided in the fiscal year 1950-51, in order to recoup the "Fisheries Prices Support Account" for the Net Loss.

Statement of Operations for the year ended March 31, 1950

Sales		105,377 44	
<i>Deduct—</i>			
Cost of Goods Sold:			
Inventory, as at March 31, 1949	634,433 11		
Purchases	283,205 89		
		917,639 00	
<i>Less—</i>			
Goods distributed to Charitable Organizations	555,291 38		
		362,347 62	
<i>Less—</i>			
Inventory, as at March 31, 1950	Nil		362,347 62
Gross Loss			256,970 18
Expenses:			
Promotion of Sales	27 72		
Commissions	339 90		
Storage	31,223 31		
Trucking and Handling	10,836 77		
Freight and Express	118 48		
Sleeving and Strapping	14,042 98		
Labelling and Stencilling	667 70		
Miscellaneous	275 03		
		57,531 89	
Charitable Donations—			
Canadian Hospitals and Institutions	153,832 95		
U.N.R.R.A.	401,458 43		
		555,291 38	
			612,823 27
Net Loss for the year ended March 31, 1950			\$ 869,793 45

Statement showing break-down of Net Loss, by Product

Frozen Fish—Central Canada	264,807 89
Canned Fish—East Coast (including goods donated, \$555,291.38)	604,985 56
	<u>\$ 869,793 45</u>

1949-50
PUBLIC ACCOUNTS

PART II
H

GOVERNOR GENERAL
AND LIEUTENANT-GOVERNORS

Details of
REVENUES AND EXPENDITURES

GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:

Expenditures—	
Ordinary	274,024 99
Revenues—	
Ordinary	3 42
Net Charge	\$ 274,021 57

REVENUES

Comparative Summary

	1949-50	1948-49
Ordinary Revenue—		
Refunds of Previous Years' Expenditures	\$ 3 42	

Certified correct.

H. F. G. LETSON,
Secretary to the Governor General.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
H-3	Stat. The Governor General's Salary		48,666 66	48,666 66	48,666 66
H-3	Stat. *Salaries of the Lieutenant-Governors		91,000 00	91,000 00	81,750 01
H-3	Stat. Salary of the Secretary to the Governor General ..		2,400 00	2,400 00	2,400 00
H-3	118 *Office of the Secretary to the Governor General ...		114,905 00	98,944 65	109,563 28
H-3	Stat. Exchequer Court Awards		33,013 68	33,013 68	
Total Ordinary			\$ 289,985 34	\$ 274,024 99	\$ 242,379 95

* Complete title is shown in the following details.

The Governor General's Salary, Governor General's Act, c. 85, R.S.\$ 48,666 66

Payment was made to His Excellency Viscount Alexander of Tunis.

Salaries of the Lieutenant-Governors, Salaries Act, c. 182, R.S., as amended.

Payments were made as follows:

Name	Lieutenant-Governor of the Province of	Amount
The Hon. Sir Albert Joseph Walsh (Apr. 1 to Sept. 4)	Newfoundland	3,850 00
The Hon. Leonard Cecil Outerbridge (Sept. 5 to Mar. 31)	Newfoundland	5,150 00
The Hon. John A. D. McCurdy	Nova Scotia	9,000 00
The Hon. Joseph A. Bernard	Prince Edward Island	8,000 00
The Hon. D. L. MacLaren	New Brunswick	9,000 00
The Hon. Sir Eugene Fiset	Quebec	10,000 00
The Hon. Ray Lawson	Ontario	10,000 00
The Hon. Roland F. McWilliams	Manitoba	9,000 00
The Hon. John M. Uhrich	Saskatchewan	9,000 00
The Hon. John Campbell Bowen (Apr. 1 to Jan. 31) ..	Alberta	7,500 00
The Hon. John J. Bowlen (Feb. 1 to Mar. 31)	Alberta	1,500 00
The Hon. Charles A. Banks	British Columbia	9,000 00
		<u>\$ 91,000 00</u>

Salary of the Secretary to the Governor General, Salaries Act, c. 182, R.S.\$ 2,400 00

Payment was made to H. F. G. Letson.

Vote 118 Office of the Secretary to the Governor General, including the salary of the Secretary to the Governor General at \$7,600 additional to salary authorized by R.S.C., Chap. 182

	Estimates	Allotments	Expenditures
Salaries	36,905 00	39,405 00	38,719 92
Printing, Stationery and Office Equipment	8,000 00	5,500 00	3,348 94
A Sundries	70,000 00	70,000 00	56,875 79
	<u>\$ 114,905 00</u>	<u>\$ 114,905 00</u>	<u>\$ 98,944 65</u>

As at March 31, 1950, there were 10 salaried employees being paid from this vote, of whom 9 were permanent and 1 temporary. A list of those who were receiving salaries at annual rates of \$3,000 or over on that date follows: H. F. G. Letson, Secretary to the Governor General, \$10,000, (including \$2,400 charged to the above statutory appropriation); P. S. Burt, \$3,420; J. F. Delaute, \$6,000; H. S. Graham, \$3,660; E. M. Stothers, \$3,180. Aides-de-Camp were paid \$4,300.

A A travelling allowance at the rate of \$50,000 per annum, under the provisions of P.C. 40/1803 of July 10, 1914, was paid to His Excellency Viscount Alexander of Tunis from this allotment.

Exchequer Court Awards, Exchequer Court Act, c. 34, R.S.\$ 33,013 68

An amount of \$30,500, representing the equivalent of his pension as a retired Judge, which was withheld from the Honourable H. G. Carroll while serving as Lieutenant-Governor of the Province of Quebec during the period April 4, 1929, to May 2, 1934, inclusive, was paid to his estate as a result of a court action by his heirs contesting this withholding. The balance of \$2,513.68 represented court costs.

1949-50
PUBLIC ACCOUNTS

PART II

I

DEPARTMENT OF INSURANCE

Details of
REVENUES AND EXPENDITURES

DEPARTMENT OF INSURANCE

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:

Expenditures—

Ordinary 311,485 56

Revenues—

Ordinary 234,094 86

Net Charge \$ 77,390 70

REVENUES

Comparative Summary

	1949-50	1948-49
Ordinary Revenue—		
A Proceeds from Sales	17 00	24 75
B Services and Service Fees	234,077 30	211,196 48
C Miscellaneous	56	45
Total Ordinary	\$ 234,094 86	\$ 211,221 68

Details

Ordinary Revenue—

A Proceeds from Sales: Direct sale of publications	17 00
B Services and Service Fees:	
Assessments on:	
Insurance Companies	219,239 30
Loan Companies	5,045 79
Trust Companies	5,480 34
Small Loans Companies and money lenders	3,691 87
Total (revenue from assessments)	233,457 30

Under the provisions of the Department of Insurance Act, c. 45, 1932, the expenditure incurred by Canada during each fiscal year in connection with the administration of the Canadian and British Insurance Companies Act, c. 46, 1932, the Foreign Insurance Companies Act, c. 47, 1932, the Loan Companies Act, c. 28, R.S., the Trust Companies Act, c. 29, R.S., the Small Loans Act, c. 23, 1939, and amendments, is assessed against the companies transacting business thereunder, in the proportion which the net premiums in Canada or income of each bears to the total amount of such premiums or income received during the preceding calendar year.

The amount assessed is determined as follows:

1948-49

Expenditures	248,534 41
Estimated rent, char services, lighting and sundries charged to Department of Public Works, Vote 329	16,967 47
Total Expenditures	265,501 88

Less:

Salaries on account of Civil Service Insurance administration, etc.	14,054 58	
Work done for other Departments	16,000 00	
Estimated revenue from sale of publications by Department of Public Printing and Stationery	300 00	
Net penalties received	1,690 00	
		32,044 58
Total to be assessed		\$ 233,457 30

Net penalties collected during the year	620 00	
		234,077 30

Gross penalties amounting to \$3,780 were received during 1949-50 from companies which did not file business statements within the time limit imposed under the terms of the Act. Rebates totalling \$3,160 were subsequently authorized by the Governor in Council under the provisions of section 33 of the Consolidated Revenue and Audit Act, c. 27, 1931, resulting in the net figure of \$620.

C Miscellaneous		56
Total Ordinary		\$ 234,094 86

Certified correct.

R. W. WARWICK,
Superintendent of Insurance.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
I-3	119	Departmental Administration	299,145 41	298,376 27	248,534 41
I-4	579				
I-4	120	Expenses of work in the interests of Fire Prevention	24,185 00	12,249 29	14,255 07
	791				
GENERAL					
I-4		Stat. Gratuities to families of deceased employees	860 00	860 00	
		<i>Expenditures: from Appropriations not required for 1949-50</i>			147 56
			\$ 324,190 41	\$ 311,485 56	\$ 262,937 04

Votes 119 and 579 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	200,610 00	200,610 00	200,610 00
Allotted from Vote 89, Salaries etc.	23,311 41	23,311 41	23,311 41
Allowances	24 00	24 00	
A Printing, Stationery and Office Equipment	14,000 00	10,980 80	10,864 65
B Printing Annual Reports	40,000 00	42,500 00	42,500 00
C Travelling Expenses	14,000 00	13,800 00	13,482 94
D Valuation of Securities	5,700 00	6,419 20	6,419 20
Sundries	1,500 00	1,500 00	1,188 07
	\$ 299,145 41	\$ 299,145 41	\$ 298,376 27

This vote was provided for the cost of supervision and inspection of Canadian, British and foreign insurance companies, and the administration and enforcement of the Canadian and British Insurance Companies and Foreign Insurance Companies Acts; the administration of the Loan Companies, Trust Companies and Small Loans Acts, and the superintendence and examination of companies operating thereunder; the administration of the Civil Service Insurance Act; and the collection of insurance, loan, trust and small loans companies superintendence assessments and of excise taxes on insurance written in Canada or placed with unregistered companies. The latter taxes are included in the revenues of the Department of Finance.

As at March 31, 1950, there were 71 salaried employees being paid from this vote, of whom 43 were permanent and 28 temporary. A list of those who were receiving salaries at annual rates of \$3,000 or over on that date follows: R. W. Warwick, Superintendent of Insurance, \$10,000; D. C. Aylwin, \$3,300; C. R. Brereton, \$6,900; K. R. Campbell, \$3,480; G. C. Gardiner, \$4,740; W. H. Gilliland, \$8,000; R. Humphrys, \$8,000; A. D. Jamieson, \$6,300; K. R. MacGregor, \$10,000; W. R. McDonald, \$6,300; K. M. McIlraith, \$6,300; G. L. Palmer, \$4,320; J. R. E. Patterson, \$6,000; C. A. Ranson, \$6,000; A. G. Robertson, \$5,100; A. E. Roffey, \$4,140; H. W. Stinson, \$5,100; F. Stokes, \$4,740; J. P. Taylor, \$3,060; H. A. Urquhart, \$3,480; A. D. Watson, \$8,000; C. G. White, \$3,180.

A B Payments were made to the Department of Public Printing and Stationery.

C Travelling expenses of \$500 or over were paid to: C. R. Brereton, \$1,214.92; A. D. Jamieson, \$1,178.86; W. R. McDonald, \$1,191.61; E. G. A. Palmer, \$1,426.67; D. E. Patterson, \$850.54; J. R. E. Patterson, \$722.65; A. G. Robertson, \$1,110.42; A. E. Roffey, \$1,101.44; H. W. Stinson, \$676.10.

D Payments were made to: K. M. Pringle, \$3,500; Department of Public Printing and Stationery, \$2,919.20.

Votes 120 and 791 Expenses of work in the interests of Fire Prevention

	Estimates	Allotments	Expenditures
Salaries	9,585 00	9,585 00	2,678 87
Printing, Stationery and Office Equipment	4,000 00	6,000 00	4,826 53
Travelling Expenses	4,000 00	1,800 00	716 69
A Fire Prevention Film	5,400 00	5,400 00	2,779 18
Sundries	1,200 00	1,400 00	1,248 02
	<u>\$ 24,185 00</u>	<u>\$ 24,185 00</u>	<u>\$ 12,249 29</u>

This vote was provided for administrative expenses and for the preparation and distribution of educational literature in connection with fire prevention work in Canada.

As at March 31, 1950, there was 1 permanent salaried employee being paid from this vote.

A Payments were made to the National Film Board.

GENERAL

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. \$ 860 00

Comparative Statement of Accounts Receivable

	March 31, 1950	March 31, 1949
Previous Years—Uncollectable	<u>\$ 365 28</u>	<u>\$ 365 28</u>

1949-50
PUBLIC ACCOUNTS

PART II

J

DEPARTMENT OF JUSTICE

(including the Office of the
Commissioner of Penitentiaries)

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF JUSTICE

NOTE.—The following summaries and details of Revenues, Expenditures and Open Accounts do not include those of the office of the Commissioner of Penitentiaries which begin on page J—12.

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:

Expenditures—

Ordinary	4,226,359 06	
Demobilization and Reconversion	41,734 39	
		4,268,093 45

Revenues—

Ordinary		33,967 23
Net Charge		\$4,234,126 22

REVENUES

Comparative Summary

	1949-50	1948-49
Ordinary Revenue—		
A Privileges, Licences and Permits	4,690 00	5,107 98
B Proceeds from Sales	13,528 00	12,720 00
C Services and Service Fees	88 25	198 50
D Refunds of Expenditure	1,587 43	84 37
E Miscellaneous	14,073 55	12,101 66
Total Ordinary	\$ 33,967 23	\$ 30,212 51

Details

Ordinary Revenue—

A Privileges, Licences and Permits: Bankruptcy—Trustees' licence fees	4,690 00
B Proceeds from Sales: Canada Law Reports	13,528 00
C Services and Service Fees: Sheriff's Fees, Yukon Territory	88 25
D Refunds of Previous Years' Expenditures	1,587 43
E Miscellaneous: Yukon Territorial Court, fines, \$2,984.39; Bankruptcy Act, levies, \$11,089.08; sundry, 8 cents	14,073 55
Total Ordinary	\$ 33,967 23

Certified correct.

F. P. VARCOE,
Deputy Minister of Justice.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
J-4	Stat.	Minister of Justice—Salary and Motor Car Allowance.....	12,000 00	12,000 00	9,666 67
J-4	Stat.	Solicitor General—Salary and Motor Car Allowance.....	12,000 00	12,000 00	12,000 00
A—DEPARTMENT					
J-4	121	Departmental Administration.....	256,281 00	233,746 62	210,393 21
J-4	122	*Remission Service.....	109,347 00	84,472 80	71,723 27
J-5	123	Administration of Justice— Miscellaneous Expenditure.....	10,000 00	10,000 00	9,788 48
J-5	124	Expenses of Litigated Matters.....	25,000 00	22,057 57	8,389 40
J-5	125	Annual contribution to the Canadian Law Library, London, England.....	750 00	631 06	429 35
J 5	Stat.	Attendance, Judicial Committee of the Privy Council, (c. 105, R.S.).....	3,000 00	3,000 00	
J-5	Stat.	Supreme Court of Canada— Judges' Salaries.....	135,932 32	135,932 32	115,999 68
J-7	126 } 792 }	Administration.....	115,081 95	115,081 95	104,190 79
J-5	Stat.	Exchequer Court of Canada— Judges' Salaries, including District Judges in Admiralty, and travelling allowances.....	65,955 38	65,955 38	67,298 38
J-7	127	Administration.....	76,155 00	66,030 84	65,195 31
J-8	128	Yukon Territorial Court—Administration.....	5,000 00	4,525 40	4,106 88
J 5	Stat.	Other Courts—Judges' Salaries and travelling allowances.....	2,683,600 46	2,683,600 46	2,600,599 92
J-8	129	Payments of gratuities to the widows or other dependents of judges who die while in office..	15,000 00	14,888 87	8,444 44
J 8	130 } 793 }	Combines Investigation Branch.....	208,200 00	168,815 52	169,365 41
J-9	131	Bankruptcy Act Administration.....	38,346 00	33,617 85	30,942 64
PENSIONS AND OTHER BENEFITS					
J-9	Stat.	Pensions under the Judges Act.....	458,932 83	458,932 83	401,972 79
GENERAL					
J-9	132	To provide for the Revision, Classification and Consolidation of the Public General Statutes of Canada.....	75,000 00	45,529 43	5,591 88
J-10	133	To provide for the Revision of the Criminal Code.....	50,000 00	21,236 80	2,923 06
J-10	134	To provide for expenses in connection with Espionage Prosecutions.....	35,000 00	34,303 36	6,525 05
Total Ordinary.....			4,390,581 94	4,226,359 06	3,905,546 61
DEMOBILIZATION AND RECONVERSION					
J-10	135	To provide for expenses of Commission of Inquiry into Japanese Property Claims.....	65,000 00	41,734 39	119,224 00
J-10	136	To provide for expenses in connection with Prize Courts.....	2,000 00		
Total Demobilization and Reconversion.....			67,000 00	41,734 39	119,224 00
Grand Total.....			\$ 4,457,581 94	\$ 4,268,093 45	\$ 4,024,770 61

* Complete title is shown in the following details.

Salary of Minister, Hon. S. S. Carson, Salaries Act, c. 24, 1944.....	\$	10,000 00
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	\$	2,000 00

Hon. S. S. Carson received travelling expenses of \$2,453.59, which were charged to Vote 121.

Salary of Solicitor General of Canada, Salaries Act, c. 12, 1931.....	\$	10,000 00
Motor Car Allowance to Solicitor General of Canada, Appropriation Act, No. 5, c. 61, 1931.....	\$	2,000 00

The above amounts were paid to: Hon. Joseph Jean, for the period April 1 to August 23, \$4,741.94; Hon. Hugues Lapointe for the period August 24 to March 31, \$7,258.06.

A—DEPARTMENT

Vote 121 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	238,015 00	232,015 00	212,351 30
Printing, Stationery and Office Equipment	6,500 00	12,000 00	10,319 54
A Sundries, including Travelling Expenses, Telegrams and Telephones, etc.	11,766 00	12,266 00	11,075 78
	<u>\$ 256,281 00</u>	<u>\$ 256,281 00</u>	<u>\$ 233,746 62</u>

As at March 31, 1950, there were 73 salaried employees being paid from this vote, of whom 32 were permanent and 41 temporary.

A Distributed as follows: travelling expenses, \$4,246.19; telegrams, \$1,404.66; telephone tolls, \$4,657.44; miscellaneous, \$767.49.

Vote 122 Remission Service, including remuneration to members of the Royal Canadian Mounted Police Force (to be expended under Order in Council, and not to exceed \$1,600) for assistance to this Service, and an amount of \$17,100 to reimburse the Royal Canadian Mounted Police Force the amounts disbursed by them in ordinary pay and allowances to their men on loan to this Service

	Estimates	Allotments	Expenditures
Salaries	75,305 00	75,305 00	57,276 94
Printing, Stationery and Office Equipment	2,000 00	2,500 00	1,508 43
Sundries, including Travelling Expenses, Telegrams and Telephones, etc.	13,342 00	12,842 00	7,287 43
Remuneration to the Royal Canadian Mounted Police Force for Assistance	1,600 00	1,600 00	1,300 00
Reimbursement to the Royal Canadian Mounted Police Force for Assistance	17,100 00	17,100 00	17,100 00
	<u>\$ 109,347 00</u>	<u>\$ 109,347 00</u>	<u>\$ 84,472 80</u>

As at March 31, 1950, there were 22 salaried employees being paid from this vote, of whom 9 were permanent and 13 temporary.

Vote 123 Administration of Justice—Miscellaneous Expenditure.....	10,000 00
Expenditures.....\$	10,000 00

A distribution of expenditures follows:

A Taking and transcribing evidence	9,010 04
Fees and expenses of alienists	745 81
Travelling expenses	244 15
	\$ 10,000 00

A Payments of \$500 or over were made to: Edmonton Court Reporters, Edmonton, \$893.75; Le Greffier de la Paix, Montreal, \$938.40; Official Court Reporters, Vancouver, \$860.25; D. A. Seaker, Prince Albert, Sask., \$746.37; H. W. Tuck, Toronto, \$949.50; A. G. Veitch, Toronto, \$1,409.25.

Vote 124 Expenses of Litigated Matters.....	25,000 00
Expenditures.....\$	22,057 57

Expenditures include: Bar fees, \$270; law stamps, \$1,152.45; legal fees and expenses, \$16,722.74, of which \$7,883.64 was paid to C. Russell and Company, London, England, \$2,844.28 to R. Ouimet, Montreal, and \$2,331.56 to J. J. Robinette, Toronto.

Vote 125 Annual contribution to the Canadian Law Library, London, England.....	750 00
Expenditures.....\$	631 06

Expenditures include grant of \$350 to the Canadian Law Library, London, England and subscriptions of the Library for Canadian and "All England" Law Reports.

Attendance, Judicial Committee of the Privy Council, Judges Act, c. 105, R.S., as amended.\$	3,000 00
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Expenditures represent travelling expenses paid to Rt. Hon. Thibaudeau Rinfret, Chief Justice of Canada.

Supreme Court of Canada—Judges' Salaries.....	135,932 32
Exchequer Court of Canada—Judges' Salaries, including District Judges in Admiralty, and travelling allowances.....	65,955 38
Other Courts—Judges' Salaries and travelling allowances, Judges Act, c. 56, 1946, as amended	2,683,600 46
	\$2,885,488 16

JUDGES' SALARIES

Supreme Court of Canada: Chief Justice of Canada, \$25,000; 8 Puisne Judges, each \$20,000.

Exchequer Court of Canada: President, \$13,333.33; 4 Puisne Judges, each \$12,000.

District Judges in Admiralty of the Exchequer Court, one judge in each District: Nova Scotia, New Brunswick, Quebec and British Columbia, each \$1,000; Prince Edward Island, \$800; Ontario, \$600; and 3 judges in Newfoundland, each \$333.33.

Newfoundland: Chief Justice, \$13,333.33; 2 other Judges, each \$12,000.

Nova Scotia: Chief Justice, \$13,333.33; Judge in Equity and 5 other Judges, each \$12,000; 7 County Court Judges, each \$6,666.66.

Prince Edward Island: Chief Justice \$13,333.33; 2 other Judges, each \$12,000; 3 County Court Judges, each \$6,666.66.

New Brunswick: Chief Justice of New Brunswick and Chief Justice of the King's Bench Division, each \$13,333.33; 2 other Judges of the Appeal Division, and 3 other Judges of the King's Bench Division, each \$12,000; Judge of the Court of Divorce and Matrimonial Causes, \$500; 6 County Court Judges, each \$6,666.66.

Quebec: Chief Justice of the Court of King's Bench and Chief Justice of the Superior Court, each \$13,333.33; the Associate Chief Justice, \$13,333.33; 11 Puisne Judges of the Court of King's Bench and 41 Puisne Judges of the Superior Court, each \$12,000; Circuit Court of the District of Montreal, 2 Judges, each \$7,000.

Ontario: Chief Justice of Ontario and Chief Justice of the High Court, each \$13,333.33; 9 Justices of Appeal, each \$12,000; 16 other Judges of the High Court, each \$12,000; 62 Judges and Junior Judges of the County and District Court, each \$6,666.66.

Manitoba: Chief Justice of Manitoba and Chief Justice of the Court of King's Bench, each \$13,333.33; 4 Judges of Appeal and 5 Puisne Judges of the Court of King's Bench, each \$12,000; 10 Judges and Junior Judges of the County Courts, each \$6,666.66.

Saskatchewan: Chief Justice of Saskatchewan and Chief Justice of the Court of King's Bench, each \$13,333.33; 4 Judges of Appeal and 6 other Judges of the Court of King's Bench, each \$12,000; 18 District Court Judges, each \$6,666.66.

Alberta: Chief Justice of Alberta and Chief Justice of the Trial Division, each \$13,333.33; 4 Justices of Appeal and 5 Justices of the Supreme Court, each \$12,000; 12 Chief Judges and Judges of the District Courts, each \$6,666.66.

British Columbia: Chief Justice of British Columbia and Chief Justice of the Supreme Court, each \$13,333.33; 4 Justices of Appeal and 6 Judges of the Supreme Court, each \$12,000; 14 Judges and Junior Judges of the County Courts, each \$6,666.66.

Amendments to the Judges Act in the current fiscal year provided for certain salary increases, increases in the number of Judges and appointment of Judges in the Province of Newfoundland.

JUDGES' TRAVELLING ALLOWANCES

In addition to his moving or transportation expenses, a per diem allowance of \$10 in cities and \$6 elsewhere is paid to a Judge of a Superior or County Court or a District Judge in Admiralty of the Exchequer Court during periods he is attending any place other than that at which he is, by law, obliged to reside. The per diem allowance is paid for each day or part of a day a Judge is absent from his lawful place of residence.

Each Judge of a District Court in Ontario receives \$500 per annum as a travelling allowance to cover all travel in his district.

Section 20 of the Act states that the travelling allowance to a Superior Court Judge shall be "in addition to his moving or transportation expenses". However, this does not apply to Judges travelling between Quebec and Montreal who are paid on a basis of \$25 per trip for transportation expenses, nor to Judges travelling between Vancouver and Victoria who are paid on a basis of \$15 per trip.

The following statement shows salaries and per diem and travelling allowances of Judges by courts:

	Judges' salaries	Per diem allowances	Travelling allowances	Total
Supreme Court of Canada	135,932 32			135,932 32
Exchequer Court of Canada	56,866 65	2,650 00	1,128 90	60,645 55
District Judges in Admiralty	5,309 83			5,309 83
	198,108 80	2,650 00	1,128 90	201,887 70
Newfoundland:				
Supreme Court	33,421 73			33,421 73
Nova Scotia:				
Supreme Court	77,577 95	1,640 00	963 56	80,181 51
County Courts	46,666 20	3,080 00	1,865 64	51,611 84
Prince Edward Island:				
Supreme Court	37,333 32	294 00	172 39	37,799 71
County Courts	19,999 80	118 00	77 16	20,194 96
New Brunswick:				
Court of Appeal	37,333 32	1,326 00	556 85	39,216 17
Court of King's Bench	49,333 32	3,608 00	1,192 39	54,133 71
Divorce Court	499 92			499 92
County Courts	39,569 50	4,888 00	1,156 23	45,613 73
Quebec:				
Court of King's Bench	142,755 62	3,360 00	1,475 00	147,590 62
Superior Courts and Circuit Courts	482,561 70	19,982 00	6,544 07	509,087 77
Ontario:				
Court of Appeal	101,139 77	260 00	113 45	101,513 22
High Courts	186,946 22	13,848 00	5,570 15	206,364 37
County Courts	312,794 50	4,826 00	1,975 90	319,596 40
District Courts	79,999 20		5,999 04	85,998 24

	Judges' salaries	Per diem allowances	Travelling allowances	Total
Manitoba:				
Court of Appeal	61,333 32			61,333 32
Court of King's Bench	70,881 71	962 00	1,092 44	72,936 15
County Courts	63,906 18	2,392 00	3,108 70	69,406 88
Saskatchewan:				
Court of Appeal	58,172 03			58,172 03
Court of King's Bench	71,494 61	3,808 00	1,846 89	77,149 50
District Courts	118,776 59	3,268 00	1,927 44	123,972 03
Alberta:				
Supreme Court, Appeal Division	56,362 00	1,830 00	745 40	58,937 40
Supreme Court, Trial Division	73,333 32	6,926 00	3,645 97	83,905 29
District Courts	73,332 60	4,248 00	3,129 96	80,710 56
British Columbia:				
Court of Appeal	61,333 32	4,530 00	255 00	66,118 32
Supreme Court	85,333 32	5,422 00	1,498 01	92,253 33
County Courts	93,332 40	7,874 00	4,675 35	105,881 75
	<u>2,535,523 47</u>	<u>98,490 00</u>	<u>49,586 99</u>	<u>2,683,600 46</u>
	<u>\$2,733,632 27</u>	<u>\$ 101,140 00</u>	<u>\$ 50,715 89</u>	<u>\$2,885,488 16</u>

Votes 126 and 792 Supreme Court of Canada—Administration

	Estimates	Allotments	Expenditures
Salaries	74,015 00	77,737 67	77,737 67
Allotted from Vote 89, Salaries, etc.	1,709 95	1,709 95	1,709 95
Printing, Stationery and Office Equipment	4,700 00	3,826 59	3,826 59
Travelling Expenses and Sundries, including Books, Magazines, etc., for Judges, not exceeding \$350	2,157 00	1,607 58	1,607 58
Law Books and Books of Reference for Library, and Binding of same	20,000 00	18,611 66	18,611 66
A Printing and Binding Supreme Court Reports and Distributing Canada Law Reports	12,500 00	11,588 50	11,588 50
	<u>\$ 115,081 95</u>	<u>\$ 115,081 95</u>	<u>\$ 115,081 95</u>

As at March 31, 1950, there were 29 salaried employees being paid from this vote, of whom 25 were permanent and 4 temporary.

A Receipts from sales of Supreme Court and Exchequer Court Law Reports totalled \$13,528 and were credited to Ordinary Revenue—Proceeds from Sales.

Vote 127 Exchequer Court of Canada—Administration

	Estimates	Allotments	Expenditures
Salaries	47,150 00	47,150 00	44,386 81
A Court Officials' Travelling Expenses, Services of Sheriffs, Outside Court Reporters, etc.	16,000 00	15,200 00	12,783 32
Printing, Stationery and Office Equipment	2,000 00	2,800 00	2,025 56
Sundries, including \$300 for Judges' Books	1,005 00	1,005 00	433 76
B Printing and Binding Exchequer Court Reports	10,000 00	10,000 00	6,401 39
	<u>\$ 76,155 00</u>	<u>\$ 76,155 00</u>	<u>\$ 66,030 84</u>

As at March 31, 1950, there were 15 salaried employees being paid from this vote, of whom 12 were permanent and 3 temporary.

A Expenditures include: reporting of evidence, \$6,731.10, of which \$1,900.90 was paid to N. R. Butcher and Company, Toronto, \$1,355.10 to B. P. Lake, Ottawa, \$687.60 to J. G. Robertson, Ottawa, and \$606.50 to J. L. Donovan, Norwood, Man.; sheriffs' and constables' fees, \$1,759.

B See comment under preceding vote.

Vote 128 Yukon Territorial Court—Administration

	Estimates	Allotments	Expenditures
Salaries	2,040 00	2,040 00	1,896 77
Contingent Expenses	2,960 00	2,960 00	2,628 63
	<u>\$ 5,000 00</u>	<u>\$ 5,000 00</u>	<u>\$ 4,525 40</u>

Revenues arising from services provided through the above expenditures amounted to \$3,072.64, of which \$88.25 represented sheriff's fees, and \$2,984.39, fines.

Vote 129 Payments of gratuities to the widows or other dependents of judges who die while in office.....	15,000 00
Expenditures.....	\$ 14,888 87

Widow of Chief Justice of Supreme Court of Newfoundland	2,277 77
Widow of Judge of Court of King's Bench of Manitoba	2,000 00
Widow of Judge of District Court of Saskatchewan	1,111 11
Widow of Judge of Court of King's Bench of Quebec	2,000 00
Widow of Judge of Exchequer Court of Canada	2,000 00
Widow of Chief Justice of Court of King's Bench of Quebec	2,222 22
Widow of Judge of County Court of New Brunswick	1,111 11
Widow of Judge of Superior Court of Quebec	2,166 66
	<u>\$ 14,888 87</u>

Votes 130 and 793 Combines Investigation Branch

	Estimates	Allotments	Expenditures
Salaries	112,440 00	112,440 00	104,113 40
A Fees and Expenses of Legal Counsel, Accountants, Special Assistants, Reporters, Special Commissioners and Witnesses	65,000 00	65,000 00	44,834 90
Printing, Stationery and Office Equipment	14,000 00	14,000 00	13,991 51
Sundries	3,760 00	3,760 00	706 54
Telephones, Telegrams and Postage	1,000 00	1,000 00	324 86
Travelling Expenses	12,000 00	12,000 00	4,844 31
	<u>\$ 208,200 00</u>	<u>\$ 208,200 00</u>	<u>\$ 168,815 52</u>

As at March 31, 1950, there were 31 salaried employees being paid from this vote, of whom 19 were permanent and 12 temporary.

- A Legal counsel: J. G. Ahern, Montreal, \$1,613.65; C. S. Blanchard, Calgary, Alta., \$13,999.66; D. D. Carrick, Toronto, \$3,083.11; E. H. Logan, Grande Prairie, Alta., \$1,447.75; T. N. Phelan, Toronto, \$3,564.32; H. W. Riley, Calgary, Alta., \$7,240.43; J. B. Watt, Ottawa, \$1,692.17; sundries, \$3,072.78; total, \$35,713.87. Special assistants: J. C. Weldon, Montreal, \$1,232.36; sundries, \$388.57; total, \$1,620.93. Reporters, \$5,542.35. Miscellaneous, \$1,957.75.

Vote 131 Bankruptcy Act Administration

	Estimates	Allotments	Expenditures
Salaries	35,165 00	35,165 00	31,710 32
Printing, Stationery and Office Equipment	1,500 00	2,000 00	1,632 97
Travelling Expenses	700 00	700 00	228 12
Investigations, Legal Costs, Sundries and Unforeseen Contingencies	981 00	481 00	46 44
	<u>\$ 38,346 00</u>	<u>\$ 38,346 00</u>	<u>\$ 33,617 85</u>

As at March 31, 1950, there were 8 salaried employees being paid from this vote, of whom 7 were permanent and 1 temporary.

Bonds amounting to \$155,000, representing securities furnished by authorized trustees under the Act, are held in the custody of the Minister of Finance.

Revenues arising from services provided through the above expenditures amounted to \$15,779.08, of which \$4,690 represented Trustees' licence fees, and \$11,089.08, levies under the Bankruptcy Act.

PENSIONS AND OTHER BENEFITS

Pensions under the Judges Act, c. 56, 1946.....\$ 458,932 83

The amounts paid in respect of the Supreme Court of Canada, Exchequer Court of Canada and the various Provincial Courts under Federal jurisdiction are given below, with the number of pensions shown in parentheses.

Supreme Court of Canada (2)	\$ 18,555 48	Quebec (17)	77,992 61
Exchequer Court of Canada (1)	992 58	Ontario (31)	119,929 41
Newfoundland (1)	2,628 77	Manitoba (10)	33,335 63
Nova Scotia (8)	38,085 13	Saskatchewan (16)	58,648 47
Prince Edward Island (2)	9,384 27	Alberta (12)	53,887 78
New Brunswick (6)	16,180 69	British Columbia (8)	29,312 01

GENERAL

Vote 132 To provide for the Revision, Classification and Consolidation of the Public General Statutes of Canada..... 75,000 00
Expenditures.....\$ 45,529 43

Pending the appointment of five members of a Statute Revision Commission pursuant to the provisions of an Act respecting the Revised Statutes of Canada, c. 67, 1948, P.C. 328, January 27, 1949, authorized the appointment, for organization purposes only, of certain civil servants to serve without remuneration as temporary members of the Commission.

P.C. 3596, July 20, 1949, authorized the appointment of five members of the Statute Revision Commission to serve without remuneration.

A distribution of expenditures follows:

Salaries	37,375 04
Travelling Expenses	312 05
Printing, Stationery and Office Equipment	7,835 84
Sundries	6 50
	<u>\$ 45,529 43</u>

Vote 133 To provide for the Revision of the Criminal Code.....	50,000 00
Expenditures.....	\$ 21,236 80

P.C. 527, February 3, 1949, authorized the establishment, as of January 31, 1949, of a Commission to be known as the Criminal Code Revision Commission to prepare and submit to the Minister of Justice a revision and consolidation of the Criminal Code. It further authorized the appointment of a consulting counsel to the Commission and a committee to be known as the Criminal Code Revision Committee to assist the Commission. The members of both the Commission and the Committee are to be paid their travelling and living expenses while absent from home in connection with the revision, and all expenses are to be paid from moneys appropriated by Parliament for this purpose.

A distribution of expenditures follows:

Salaries	7,624 92
A Honoraria	4,500 00
Travelling Expenses	8,711 37
Printing, Stationery and Office Equipment	255 85
Sundries	144 66
	\$ 21,236 80

A Paid under authority of P.C. 91/6388, December 22, 1949 to: F. Choquette, \$1,000; W. C. Dunlop, \$500; J. Sedgwick, \$1,000; A. G. Slaght, \$1,000; H. J. Wilson, \$1,000.

Vote 134 To provide for expenses in connection with Espionage Prosecutions.....	35,000 00
Expenditures.....	\$ 34,303 36

DEMobilization and RECONVERSION

Vote 135 To provide for expenses of Commission of Inquiry into Japanese Property	
Claims	65,000 00
Expenditures.....	\$ 41,734 39

P.C. 1810, July 18, 1947 as amended by P.C. 3737, September 17, 1947, authorized the appointment of the Honourable Mr. Justice Henry Irvine Bird as a Commissioner pursuant to the Inquiries Act, c. 99, R.S., to enquire into certain claims of members of the Japanese race resident in Canada that they have suffered pecuniary loss in respect of the disposition of their real and personal property under the various Orders. The Commissioner was authorized to engage the service of such counsel, technical advisers or other experts, clerks, reporters and assistants as he deemed necessary or advisable, the expenses of the inquiry to be paid out of money appropriated by Parliament.

A distribution of expenditures follows:

Commissioners' allowances and travelling expenses	1,152 98
A Legal fees and expenses	30,885 18
B Secretarial and stenographic services and expenses	5,702 70
C Interpreters—services and expenses	1,464 00
D Reporters—services and expenses	2,271 05
Sundries	258 48
	\$ 41,734 39

A Expenditures comprise the following payments: D. T. Braidwood, Vancouver, \$15,877.25; J. C. Campbell, Vancouver, \$5,270.65; J. W. G. Hunter, Toronto, \$1,538.88; J. A. MacDonald, Vancouver, \$4,529.65; G. Rice, Lethbridge, Alta., \$3,668.75.

B Payments of \$500 or over were: A. Watson, Vancouver, \$3,529.81; V. J. White, Vancouver, \$2,081.89.

C Payments of \$500 or over were: D. J. Handford, Vancouver, \$732; G. W. R. Upton, Vancouver, \$600.

D Payment was made to Official Court Reporters, Vancouver.

Expenditures to date in connection with the Commission amounted to \$187,528.12.

Vote 136 To provide for expenses in connection with Prize Courts.....	\$ 2,000 00
Expenditures.....	nil

OPEN ACCOUNTS

	Cr. Balance Mar. 31, 1949	Debit	Credit	Cr. Balance Mar. 31, 1950
[13] Sundry Suspense Accounts				
Department of Justice Suspense		\$ 1,982 00	\$ 1,982 00	

Receipts which cannot be allocated immediately are credited to this account pending clearance to the proper accounts.

**Employees Receiving Salaries at Annual Rates of \$3,000 or over and
Travelling Expenses of \$500 or over**

The first list contains the names and annual salary rates of all salaried employees who were receiving \$3,000 or over as at March 31, 1950. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list contains the names of other salaried employees who received travelling expenses of \$500 or over.

Salaried employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Varcoe, F. P., Deputy Minister	\$ 15,000 00		Hobden, J. D.	5,700 00	1,316 21
Jackett, W. R., Asst. Deputy Minister ...	9,000 00	\$ 1,378 12	Jamieson, E. L.	3,060 00	
Fontaine, P., Asst. Deputy Minister ...	8,000 00		Johnstone, W. D.	3,660 00	
Affleck, J. D.	3,840 00		Laidlaw, A. H. M. ...	3,840 00	
Anger, H. D.	8,000 00		Larose, J. S.	4,140 00	
Armstrong, D. M.	3,000 00		Leduc, P.	7,500 00	
Audette, G. A.	3,660 00		MacDonald, T. D. ...	12,000 00	939 10*
Baillie, R. W.	4,140 00		MacKay, G. A.	3,000 00	
Beauchemin, M. J.	4,020 00	542 65	MacLellan, M. E.	3,660 00	
Belleau, G.	4,800 00	1,282 03	MacLeod, A. J.	4,740 00	1,255 52†
Campbell, W. K.	5,240 00		Martin, J. C.	5,000 00	
Campeau, J. W. G. ...	3,060 00		McKenna, H. M.	3,180 00	
Chartrand, R.	5,000 00		(including terminable allowance, \$600)		
Cobb, T. A.	3,060 00		Mills, J. C.	3,000 00	
Constantineau, I.	3,300 00	536 75	Milner, R. I.	3,000 00	
Davidson, R. M.	3,180 00	973 38	Morrow, J. W.	3,000 00	
de Lorimier, J. G. G. ...	4,000 00		Mundell, D. W.	9,000 00	
Desmarais, J. A. H. ...	3,900 00		Olmsted, R. A.	7,000 00	
DesRivieres, F.	4,200 00		Ormond, D. M.	4,260 00	
Desrochers, J. P. C. ...	3,840 00		Orr, G. D.	3,660 00	
Driedger, E. A.	9,000 00		Plante, M.	5,000 00	
Eaton, K. E.	3,120 00		Powell, A. G.	4,200 00	
Francis, J.	6,000 00		Quigg, S.	5,000 00	
Gallagher, M. F.	8,000 00	2,123 12	Quinlan, J. J.	5,220 00	
Gascoigne, F. C. D. ...	5,220 00		Rankin, D. A.	4,020 00	
Gibson, M. S.	3,420 00		Richard, A. E.	4,440 00	
Gobeil, C. E.	4,500 00		Riley, C. G.	5,000 00	
Godbout, B.	5,000 00		Ritchie, M. E.	3,120 00	1,292 90
Grierson, W. J. B. ...	3,000 00		Ryan, L. J.	5,000 00	
Guthrie, C. S.	3,660 00		Smith, G.	3,180 00	
Helson, F. I.	3,060 00		Sommerfeld, S. F. ...	3,840 00	
Henry, D. H. W.	4,740 00		Spankie, R. M.	5,040 00	2,674 13
Henry, H. R. L.	6,500 00		Tremblay, G. A.	5,700 00	
Hird, F. H.	3,420 00		Trowbridge, F. J. ...	3,540 00	
			Vogel, R.	5,000 00	678 83
			Whiteley, A. S.	6,300 00	

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses
Barnes, A. C.	\$ 784 35	MacKeigan, I. M.	961 62

* Including \$170.65 charged to Department of Citizenship and Immigration, Vote 235.

† Including \$40.65 charged to Department of External Affairs, Vote 59.

OFFICE OF THE COMMISSIONER OF PENITENTIARIES

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:

Expenditures—	
Ordinary	6,690,992 76
Revenues—	
Ordinary	387,563 94
Net Charge	\$6,303,428 82

Transactions as reflected in the Open Accounts of Canada

	March 31, 1949	1949-50 Transactions (Net)	March 31, 1950
LIABILITIES			
[9] Floating Debt—			
(d) Outstanding Cheques and Warrants	2 53	56 40	58 93
[10] Deposit and Trust Accounts—			
(c) Miscellaneous	1,006 66	11,515 54	12,522 20
[13] Sundry Suspense Accounts	150 00	150 00	
	\$ 1,159 19	\$ 11,421 94	\$ 12,581 13

NOTE. —Marginal numbers and letters are from the Balance Sheet of Canada in Part I of this Report. Details of Open Accounts will be found on page J-18 of this section.

REVENUES

Comparative Summary

	1949-50	1948-49
Ordinary Revenue—		
A Privileges, Licences and Permits	13,087 13	11,050 39
B Proceeds from Sales	356,735 78	327,767 28
C Refunds of Expenditure	17,171 03	5,343 88
D Miscellaneous	570 00	355 00
Total Ordinary	\$ 387,563 94	\$ 344,516 55

Details

Ordinary Revenue—

A	Privileges, Licences and Permits: Rentals	13,087 13
B	Proceeds from Sales: Farm produce, \$207,812.05; manufactured products, \$136,097.59; water, \$9,261.26; sundries, \$3,564.88.	356,735 78
The sales of farm produce consist of cash sales of \$18,920.44 and an amount of \$188,891.61 charged to Vote 138 representing the value of produce grown and consumed at the penitentiaries.		
C	Refunds of Previous Years' Expenditures	17,171 03
D	Miscellaneous	570 00
Total Ordinary		\$ 387,563 94

A "Distribution of Revenue Receipts by Penitentiaries" is shown on page J-16.

Certified correct.

R. B. GIBSON,
Commissioner of Penitentiaries.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
B—PENITENTIARIES					
J-13	137	*Administration	227,926 00	220,829 34	195,049 84
J-14	138}	*Operation and maintenance of penitentiaries ..	6,535,490 00	6,179,479 65	5,665,788 41
	794}				
J-17	139	To provide for the construction, by contract, of a power plant at Collin's Bay penitentiary, Ontario	315,000 00	195,881 80	
J-17	140	To provide for the acquisition and development of property for the establishment of a new penal institution in the Province of Quebec ..	200,000 00	92,537 97	
PENSIONS AND OTHER BENEFITS					
J-17	Stat.	Mrs. Alice Joynson	500 00	500 00	500 00
J-17	Stat.	Mrs. Violet L. Jenkin	600 00	600 00	600 00
J-17	Stat.	Mrs. Jean Laird Farrell	600 00	600 00	600 00
J-17	141	William Tatton	564 00	564 00	564 00
Total Ordinary			\$ 7,280,680 00	\$ 6,690,992 76	\$ 5,863,102 25

* Complete title is shown in the following details.

B—PENITENTIARIES

Vote 137 Administration of the Office of the Commissioner of Penitentiaries, including \$25,000 for Grants to recognized Prisoners' Aid Societies, as may be approved by the Governor in Council

	Estimates	Allotments	Expenditures
Salaries	166,926 00	179,926 00	178,665 87
Travelling Expenses	20,000 00	12,500 00	8,230 26
Printing, Stationery and Office Equipment	10,000 00	10,000 00	9,581 81
Sundries	6,000 00	3,000 00	2,351 40
A Grants to recognized Prisoners' Aid Societies	25,000 00	22,500 00	22,000 00
	\$ 227,926 00	\$ 227,926 00	\$ 220,829 34

As at March 31, 1950, there were 63 salaried employees being paid from this vote, of whom 26 were permanent and 37 temporary.

A Grants authorized by individual Orders in Council were made as follows: The Canadian Penal Association, Toronto, \$2,000; The Canadian Welfare Association (Prisoners' Aid Branch) Winnipeg, \$2,000; John Howard Society of New Brunswick, \$500, Quebec, \$1,500, Ontario, \$6,000, Alberta, \$1,000, British Columbia, \$2,000, Vancouver Island, \$500; La Societe d'Orientation et de Rehabilitation Sociale, Montreal, \$4,000; La Societe de Readaptation Sociale, Quebec, \$500; Salvation Army Aid Service, \$2,000.

Votes 138 and 794 Operation and maintenance of penitentiaries, including administration, construction, purchase of land, supplies, equipment and live stock; maintenance, discharge and transfer of convicts; compensation to discharged convicts permanently disabled while in penitentiaries

	Estimates	Allotments	Expenditures
Salaries	2,801,480 00	3,026,480 00	3,023,238 42
A Retiring Allowances	30,000 00	10,851 66	10,851 66
B Uniforms	107,375 00	100,375 00	96,658 80
C Messing	59,650 00	71,650 00	69,561 93
Printing, Stationery and Office Equipment	27,050 00	27,050 00	22,202 87
D Other Administrative Charges	58,650 00	58,650 00	53,634 52
E Maintenance of Convicts	1,396,845 00	1,269,245 00	1,221,316 96
F Discharge Expenses	83,625 00	65,625 00	62,647 32
G Operating Expenses	747,580 00	707,580 00	690,843 67
Maintenance of Fixed Assets	213,825 00	183,973 34	168,607 09
Construction of Buildings, Walls and Ducts	442,075 00		
Dorchester:			
New Dairy Barn		11,200 00	8,961 09
Alterations to Shops		5,100 00	3,716 99
Projects under \$5,000		12,200 00	8,483 52
		28,500 00	21,161 60
St. Vincent de Paul:			
Additional Boiler and Boiler Room Equipment		40,500 00	39,086 85
Construction of Piggery		16,800 00	16,597 98
New Dormitory Building LB-16		15,000 00	13,904 50
Service Lines		13,900 00	10,417 77
Electrical Installations		13,240 00	3,953 20
Alterations to Shop "M"		8,600 00	6,771 77
Projects under \$5,000		25,710 00	21,689 41
		133,750 00	112,421 48
Kingston:			
Coal Conveyor and Bunker Boiler Room		24,400 00	24,036 13
Dissociation Cell Block		19,200 00	13,026 79
Revamping Electric Lines		13,000 00	9,489 66
Projects under \$5,000		7,900 00	4,798 97
		64,500 00	51,351 55
Collin's Bay:			
Cell Block B-3		42,500 00	39,580 30
New Dormitory Building B-5		11,800 00	11,724 81
Work Shop C-5		10,900 00	10,236 42
Projects under \$5,000		15,000 00	9,594 51
		80,200 00	71,136 04
Manitoba:			
Stony Mountain: New staff houses, balance of contract ..		122,000 00	120,924 54
Contract: Joe's & Co., Ltd., \$162,900, payments, including final payment, \$112,098.90.			
Dissociation Cell Block		9,400 00	7,592 12
Quarry Development		7,700 00	5,184 92
Projects under \$5,000		14,000 00	9,050 98
		163,100 00	142,752 56
Saskatchewan:			
Dairy Barn and Milk House		10,000 00	6,872 34
Alterations to Shops		6,150 00	4,469 27
Staff House		5,000 00	2,902 72
Projects under \$5,000		6,125 00	5,205 17
		27,275 00	19,449 50
British Columbia:			
Alterations to Hospital		5,000 00	3,559 71
Projects under \$5,000		15,350 00	11,454 65
		20,350 00	15,014 36
Total Buildings, Walls and Ducts	442,075 00	507,675 00	433,287 09
H Machinery and Equipment	376,760 00	326,760 00	297,071 80
Live Stock Purchases	40,575 00	29,575 00	29,557 52
Industrial Contracts (Recoverable)	150,000 00	150,000 00	
	<u>\$6,535,490 00</u>	<u>\$6,535,490 00</u>	<u>\$6,179,479 65</u>

As at March 31, 1950, there were 1,301 salaried employees being paid from this vote, of whom 850 were permanent and 451 temporary.

A Gratuities on retirement were paid under section 37 of the Penitentiary Act, c. 6, 1939, as amended, to C. E. Cook, Dorchester, \$7,551.66. Five death gratuities totalling \$3,300 were paid under section 38 of the Act.

B Uniforms for officers are made in the penitentiaries.

C Included in this expenditure is the cost of serving one meal per day to officers on duty.

D Expenditures were mainly for travelling expenses, duty training of officers, telephones, telegrams and postage and also include the following grants in lieu of public school taxes: Dorchester, \$1,000; Kingston, \$1,000; St. Vincent de Paul, \$500; Manitoba, \$2,550.

E Expenditures comprise the following: clothing, \$155,450.48; rations, \$792,691.03; other maintenance, \$273,175.45, including care of patients in mental hospitals, \$32,560.82, medical and surgical fees, \$9,627.25, hospital expenses, \$13,722.87, X-ray, \$4,011.50, eye-specialists' fees, \$3,794.50, optical supplies, \$2,756.38, and dentists' fees and laboratory work, \$12,997.77.

The remuneration accumulated to the credit of 1,510 convicts discharged during the year, amounting to \$65,746.69, is included in other maintenance. Against this amount, the sum of \$39,171.70 covering the cost of tobacco, smokers' supplies, etc., consumed by the convicts during the period of their incarceration was debited, and the balance, \$26,574.99, was paid to them in cash.

F Discharge expenses consist of the cost of wearing apparel, \$51,458.26; transportation to point of sentence, \$11,034.06; sundry, \$155.

G Expenditures include the following:—

Fuel: Dorchester, \$46,133.13; St. Vincent de Paul, \$98,728.84; Kingston, \$47,600.19; Collin's Bay, \$29,733.49; Manitoba, \$38,393.26; Saskatchewan, \$40,375.65; British Columbia, \$24,325.12; total, \$325,289.68.

Electric Current: Dorchester, \$12,819.93; St. Vincent de Paul, \$12,266.62; Kingston, \$7,694.11; Collin's Bay, \$3,196.30; Manitoba, \$7,171.34; Saskatchewan, \$12,160.96; British Columbia, \$10,723.62; total, \$66,032.88.

Gasoline: Dorchester, \$1,984.70; St. Vincent de Paul, \$4,619.99; Kingston, \$2,112.60; Collin's Bay, \$2,940.01; Manitoba, \$2,357.39; Saskatchewan, \$2,334.70; British Columbia, \$991.99; total, \$17,341.38.

H Purchases of \$1,500 or over were as follows:

Dorchester: 1 turbine, \$9,973; 1 ash handling unit, \$8,707.28; 1 tractor, \$2,215.25; 1 pickup hay baler, \$2,150.78.

St. Vincent de Paul: 1 chain grate stoker, \$12,894.33; 1 laundry tumbler, \$3,609.14; 1 tractor, \$2,172; 1 planing and thickening machine, \$1,777.49; 1 electric chain and hollow chisel, \$1,565.

Kingston: 1 coal conveyor system, \$23,619.87; 1 switchboard, \$6,310; 1 laundry washing machine, \$4,374; 1 truck, \$2,052.67.

Collin's Bay: 1 laundry tumbler, \$3,897.87; 1 non-tilt mixer, \$2,895; 1 tractor, \$2,203.35; 1 truck, \$1,623.31.

Manitoba: 1 crusher, \$4,817; 1 dish washer, \$3,725.40; 1 dough mixer, \$2,396.25; 1 tractor, \$2,197; 1 car, at a net cost of \$1,666.89 after deducting an allowance of \$325 for 1 used car.

Saskatchewan: 1 coal handling unit, \$23,338.40; 1 press, \$1,925.75; 1 shaper, \$1,829.67; 1 ammonia compressor, \$1,526.

British Columbia: 1 tractor at a net cost of \$1,800 after deducting an allowance of \$450 for 1 used tractor.

Revenues arising from services provided through the above expenditures amounted to \$370,392.91 and comprise: rental of houses, \$13,087.13, sale of farm produce, \$207,812.05, manufactured products, \$136,097.59, water rates, \$9,261.26, and sundries, \$4,134.88.

Statements containing further details of revenues and expenditures, by penitentiaries, follow.

DISTRIBUTION OF REVENUE RECEIPTS BY PENITENTIARIES

	Dorchester		St. Vincent de Paul		Kingston		Collin's Bay		Manitoba		Saskat- chewan		British Columbia		Total	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
Rentals.....	3,831	27	4,129	00	420	00	61	61	3,996	50	.....	.....	648	75	13,087	13
Farm Produce.....	34,330	61	45,816	88	20,521	60	25,998	80	29,923	66	30,346	78	11,873	72	207,812	05
Manufactured Products.....	10,804	03	50,994	17	33,061	19	835	25	27,252	35	2,396	34	10,754	26	136,097	59
Water Rates.....	108	00	9,015	26	72	00	18	00	48	00	.....	.....	.....	.....	9,261	26
Sundries.....	1,283	22	1,957	28	360	15	156	00	15	00	324	23	39	00	4,134	88
Total.....	50,357	13	111,912	59	63,434	94	27,069	66	61,235	51	33,067	35	23,315	73	370,392	91

DISTRIBUTION OF EXPENDITURES BY PENITENTIARIES

	Newfound- land		Dorchester		St. Vincent de Paul		Kingston		Collin's Bay		Manitoba		Saskat- chewan		British Columbia		Total	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
Salaries.....	398,067	58	755,324	28	548,885	83	331,853	49	319,242	89	345,400	67	324,403	08	3,023,238	42
Retiring Allowances.....	7,551	66	1,245	00	720	00	720	00	.....	.....	615	00	.....	.....	10,851	66
Uniforms.....	10,174	91	25,383	20	18,439	82	7,343	08	9,732	32	14,201	47	11,384	00	96,658	80
Messing.....	8,100	08	16,564	50	12,458	65	8,065	34	7,615	24	9,394	60	7,382	52	69,561	93
Printing, Stationery and Office Equipment.....	3,501	14	5,099	92	4,120	77	1,969	06	2,448	92	2,502	67	2,560	39	22,202	87
Other Administrative Charges.....	6,931	13	9,368	02	9,268	62	3,409	02	8,304	39	8,203	88	8,149	46	55,634	52
Maintenance of Convicts.....	50,916	20	162,894	55	316,438	71	214,234	91	77,762	54	108,117	83	154,502	20	136,450	02	1,221,316	96
Discharge Expenses.....	8,863	28	14,130	17	8,494	08	4,362	82	7,056	31	12,005	53	7,735	13	62,647	32
Operating Expenses.....	101,751	99	200,118	55	97,900	68	64,218	15	74,276	76	88,219	22	64,358	32	690,843	67
Maintenance of Fixed Assets.....	20,796	54	40,992	61	32,235	50	13,719	34	22,947	90	20,495	84	17,419	36	168,607	09
Construction of Buildings, Walls and Ducts.....	21,161	60	112,421	48	51,351	55	71,136	04	142,752	56	19,449	50	15,014	36	435,287	09
Machinery and Equipment.....	56,854	05	55,994	31	47,013	97	25,512	08	36,487	57	53,952	83	20,656	39	297,071	80
Live Stock Purchases.....	191	51	312	00	1,538	00	15,895	76	2,401	90	8,923	35	295	00	29,557	52
Total.....	50,916	20	806,840	02	1,553,392	75	1,047,242	38	625,967	32	741,385	59	737,926	76	615,808	63	6,179,479	65

Vote 139 To provide for the construction, by contract, of a power plant at Collin's Bay penitentiary, Ontario.....	315,000 00
Expenditures.....	\$ 195,881 80

Contracts in connection with the above project were as follows:

The Central Bridge Co., Ltd., \$63,551.70, for supplying and erecting all structural steel and steel sash. Payment was made in full.

Schuett Construction Co., Ltd., \$39,550, for excavation, concrete for boiler house and track hopper including re-inforcing steel together with land-tile and drain. Payments were \$30,375.

Atlas Asbestos Co., Ltd., \$20,860, for supplying and erecting asbestos roofing, siding and insulation for roof and walls. Payments were \$9,000.

Vote 140 To provide for the acquisition and development of property for the establishment of a new penal institution in the Province of Quebec.....	200,000 00
Expenditures.....	\$ 92,537 97

Expenditures in connection with the new penal institution which will be adjacent to the St. Vincent de Paul Penitentiary included contractual payments of \$6,440 to Horton Steel Works for the purchase and erection of a steel tank to cost \$51,438, and \$13,401.25 to Key Construction Limited as payment in full for supplying and installing sewer pipe. Canada Wire and Cable Co., Limited was paid \$19,276.80 for copper cable and Mussels (Canada) Limited, \$10,686.50 for a diesel engine tractor shovel.

PENSIONS AND OTHER BENEFITS

Pension to Mrs. Alice Joynson, c. 11, 1914.....	\$ 500 00
Pension to Mrs. Violet L. Jenkin, Appropriation Act, c. 76, 1927.....	\$ 600 00
Pension to Mrs. Jean Laird Farrell, Appropriation Act, c. 76, 1927.....	\$ 600 00

Vote 141 Pension to William Tatton.....	564 00
Expenditures.....	\$ 564 00

Comparative Statement of Accounts Receivable

	March 31, 1950	March 31, 1949
Current Year	6,109 76	16,768 21
Previous Years—Collectable	7 85	97 70
—Uncollectable	1,028 87	1,028 87
	\$ 7,146 48	\$ 17,894 78

OPEN ACCOUNTS

	Cr. Balance Mar. 31, 1949	Debit	Credit	Cr. Balance Mar. 31, 1950
[9] Floating Debt				
(d) Outstanding Cheques and Warrants—				
A Outstanding Imprest Account Cheques—				
Justice—Penitentiaries	2 53		56 40	58 93
[10] Deposit and Trust Accounts				
(c) Miscellaneous—				
B Contractors' Securities—Cash,				
Justice—Penitentiaries	1,006 66	1,023 42	12,538 96	12,522 20
[13] Sundry Suspense Accounts				
C Unclaimed Cheques Suspense—				
Justice—Penitentiaries	150 00	150 00		
	<u>\$ 1,159 19</u>	<u>\$ 1,173 42</u>	<u>\$ 12,595 36</u>	<u>\$ 12,581 13</u>

A At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest account is then recouped in the usual way and this account adjusted concurrently.

B Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. There were no bonds held at the close of 1949-50 in respect of this Office.

C All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue are credited to this account pending claims therefor.

**Employees Receiving Salaries at Annual Rates of \$3,000 or over and
Travelling Expenses of \$500 or over**

The first list contains the names of all Headquarters Administration employees who were receiving \$3,000 or over as at March 31, 1950. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list contains the names of employees receiving \$3,000 or over at various penitentiaries, as well as particulars of deductions for certain perquisites.

The third list contains the names of other salaried employees who received travelling expenses of \$500 or over.

Salaried employees receiving \$3,000 or over

HEADQUARTERS ADMINISTRATION

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Gibson, R. B., Commissioner	\$ 12,000 00		Coutts, C. C.	3,720 00	624 31
McCulley, J., Deputy Commissioner	7,500 00	\$ 1,071 47	Coyles, H.	4,080 00	
Gendreau, L. P., Deputy Commissioner	7,500 00	866 10	Cratchley, R. H.	4,080 00	
Armstrong, J. N.	3,420 00		Hawkins, W. H.	4,080 00	
Birchenough, J. A. ..	3,780 00	878 07	Johnstone, W. F.	3,780 00	
Boyd, W. D.	3,960 00		Kennett, S. J.	3,240 00	
Burton, R.	3,600 00	1,010 20	Latham, W. A.	3,000 00	
Catto, R. W.	5,700 00	1,028 24	MacLean, N. R.	5,280 00	
			McCann, B. L.	3,300 00	
			McLaughlin, J. A. ...	5,520 00	940 04
			Sauvant, G. L.	6,300 00	

OUTSIDE OTTAWA

	Salary rate	Less Deductions		Salary rate	Less Deductions
Dorchester:			Ribbens, A. W.	3,000 00	
Baker, L. K.	\$ 3,180 00		Tweddell, T. N.	3,180 00	
Crandall, C. W.	3,120 00		Walker, L. I.	3,000 00	
Gallant, T.	3,180 00		Collin's Bay:		
Gass, C. L.	3,000 00		Chadwick, F.	3,000 00	
Goad, G. T.	6,000 00	\$ 600 00	Cleeton, H.	5,280 00	564 00
Ison, H. E.	3,060 00		James, R. J.	3,360 00	
MacDonald, G. B. ...	3,360 00		Keech, H. L.	3,180 00	
March, R. E.	4,380 00	444 00	Richmond, V. S. J. ..	3,840 00	444 00
Sears, L. H.	3,180 00		Saunders, F. H.	3,180 00	
St. Vincent de Paul:			Thompson, R. J.	3,120 00	
Barrette, J. E. L. ...	3,060 00		Manitoba:		
Beaupre, J. L. T. ...	3,180 00		Bedford, H. J.	3,180 00	
Belanger, J. C. A. ...	3,360 00		Bowden, N.	4,440 00	
Brodeur, E.	4,740 00	474 00	Campbell, A. H.	5,640 00	564 00
Forneret, G. R.	3,180 00		Erskine, J.	3,360 00	
Julien, A.	3,300 00		Geraghty, W. T.	3,060 00	
Laferriere, J. C. A. ...	3,120 00		Kidd, H. W.	3,120 00	
LeBel, G.	6,300 00	630 00	Lyons, J.	3,240 00	
Lesage, R.	3,480 00		McNeill, G. W.	3,180 00	
Levasseur, C.	3,480 00		West, W. H.	4,440 00	444 00
Levasseur, J. W.	3,240 00		Saskatchewan:		
Maher, J. J. L.	3,300 00		Akers, J. B.	3,180 00	
Martel, L.	4,440 00		Crofton, G. T.	3,840 00	444 00
Martineau, J. B.	3,540 00		D'Aoust, L. J.	3,180 00	
Preville, R.	3,180 00		Ellis, H.	3,180 00	
Kingston:			Everatt, J. W.	5,640 00	564 00
Allan, R. M.	6,300 00	630 00	Parker, J.	3,060 00	
Atkins, J. E. O.	3,480 00		West, T. P.	3,240 00	
Brady, M. J.	3,180 00		British Columbia:		
Brown, H. C.	3,180 00		Barry, J. M.	3,180 00	
Davidson, S. C.	4,620 00	474 00	Beasley, F.	3,480 00	
Dawe, J.	3,180 00		Black, M. W.	3,180 00	
Earle, O. A.	3,480 00		Catheralle, G.	3,060 00	
McDonell, T. D.	3,300 00		Douglass, R. S.	5,640 00	564 00
Miller, F. P.	3,300 00		Goss, J. L. H.	4,380 00	444 00
Pedder, A. G.	3,360 00		Wallace, B. H.	3,180 00	

Other salaried employees who received travelling expenses of \$500 or over

Travelling
expenses

Vezina, M. A.\$ 582 54*

* Charged to the Privy Council Office, Vote 315.

The annual value of free quarters furnished to certain employees, as authorized by the Penitentiary Act, c. 6, 1939, as amended, was as follows: Dorchester, L. K. Baker, \$180, C. W. Crandall, \$150, T. Gallant, \$180, C. L. Gass, \$180, H. E. Ison, \$180; St. Vincent de Paul, J. E. L. Barrette, \$120, J. C. A. Belanger, \$180, L. Martel, \$180, R. Preville, \$240; Kingston, J. Atkins, \$300, J. Dawe, \$300, A. G. Pedder, \$200; Collin's Bay, F. H. Saunders, \$180; Manitoba, J. Erskine, \$240, W. T. Geraghty, \$72, J. Lyons, \$72, G. W. McNeill, \$120.

P.C. 34/2166, May 14, 1948, authorized an allowance of \$25 per month, effective April 1, 1948, in lieu of quarters to G. R. Forneret, St. Vincent de Paul, until suitable accommodation is available.

Suppliers receiving \$10,000 or over from this Office

NOTE.—Payments to contractors on public works contracts of \$5,000 or over are described in detail under the relevant votes and are therefore not included in the following list.

Ahearn & Soper Ltd., Ottawa, \$18,519.41; C. L. Amos Coal Co., (Canada) Ltd., Montreal, \$98,081.96; Anglo-Canadian Leather Co., Ltd., Montreal, \$11,580.62; Atlantic Wholesalers (Eastern) Ltd., Sackville, N.B., \$15,311.76; Babcock-Wilcox and Goldie-McCulloch Ltd., Galt, Ont., \$19,289.09; Brandram-Henderson Ltd., Montreal, \$16,077.08; The British American Oil Co., Ltd., Toronto, \$13,959.47; Burns & Co., Ltd., Calgary, Alta., \$39,696.27.

Government of Canada—Department of Public Printing and Stationery, \$48,112.99; Department of Veterans Affairs, \$23,463.70; Canada Cement Co., Ltd., Montreal, \$21,069.36; Canada Packers Ltd., Toronto, \$140,492.04; Canada Wire and Cable Company, Ltd., Toronto, \$17,905.80 (not including \$19,276.80 shown under Vote 140); Canadian Cannery Ltd., Hamilton, Ont., \$28,298.87; Canadian Cottons Ltd., Montreal, \$43,180.53; The Canadian Fairbanks-Morse Co., Ltd., Montreal, \$17,248.78; Canadian General Electric Co., Ltd., Ottawa, \$31,037.04; Canadian National Railways, Montreal, \$21,954.46; Canadian Pacific Railway Co., Montreal, \$14,962.48; Canadian Vickers Ltd., Montreal, \$10,260; Crane Ltd., Montreal, \$39,698.26; Cumberland Railway & Coal Co., Springhill, N.S., \$46,133.13.

Daigle & Paul Ltd., Montreal, \$17,717.49; A. Davis & Son, Ltd., Kingston, Ont., \$14,904.09; Dominion Textile Co., Ltd., Montreal, \$19,055; Drummond, McCall & Co., Ltd., Montreal, \$16,119.48; Drury's Fuel and Builders' Supplies Reg'd., Kingston, Ont., \$49,987.85; T. H. Estabrooks Co., Ltd., Saint John, N.B., \$10,052.56; John M. Garland, Son & Co., Ltd., Ottawa, \$22,690.38; General Steel Wares Ltd., Montreal, \$16,750.54; Gilley Bros., Ltd., New Westminster, B.C., \$28,325.34; Halliday, Dube Lumber Co., Montreal, \$23,789.69; Harstone Coal Co., Winnipeg, \$37,824.46; J. A. Humphrey & Son, Ltd., Moncton, N.B., \$20,816.79; Imperial Tobacco Sales Co. of Canada, Ltd., Montreal, \$15,276.18; John Inglis Co., Ltd., Toronto, \$46,755.45; International Harvester Co. of Canada, Ltd., Hamilton, Ont., \$17,634.79.

Kingston Public Utilities Commission, Kingston, Ont., \$10,954.30; W. C. Macdonald Inc., Montreal, \$37,080.12; MacLachlan Lumber and Woodworking Co., Kingston, Ont., \$10,486.12; Edgar Mailhot, Montreal, \$15,772.77; Manitoba Bridge & Engineering Works Ltd., Winnipeg, \$25,868.96; Maple Leaf Milling Co., Ltd., Toronto, \$16,033.58; W. J. McFedridge, Kingston, Ont., \$30,290.58; Monarch Woollen Company, Toronto, \$10,232.58; Morris Coal Co., Kingston, Ont., \$30,943.36; Mussens (Canada) Limited, Montreal (see Vote 140); National Grocers, Kingston, Ont., \$19,994.67; The New Brunswick Electric Power Commission, Saint John, N.B., \$12,819.93; City of New Westminster, B.C., \$12,678.44; The Northern Cartage & Contracting Co., Ltd., Prince Albert, Sask., \$10,362.78; Northern Electric Co., Ltd., Montreal, \$19,875.18; The Ogilvie Flour Mills Co., Ltd., Montreal, \$17,993.22; Ottawa Plumbing & Heating Ltd., Ottawa, \$18,807.28.

Pacific Meat Co., Ltd., Vancouver, \$14,043.12; Paton Manufacturing Co., Ltd., Montreal, \$35,755.60; Pennmans Ltd., Paris, Ont., \$26,623.73; W. P. Peters Seed Co., Kingston, Ont., \$13,457.45; Les Produits Laitiers Mont St. Hilaire Limitee, St. Hyacinthe, Que., \$10,354.72; Purity Flour Mills Ltd., Toronto, \$29,351.49; The Quaker Oats Co., Ltd., Peterborough, Ont., \$18,506.51; Quebec Hydro-Electric Commission, Montreal, \$12,266.62; The James Robertson Co'y (Limited), Montreal, \$14,600.67; Thomas Robertson & Company Limited, Montreal, \$23,742.40; The Saskatchewan Power Commission, Regina, \$12,160.96; Singer Sewing Machine Company, St. Johns, Que., \$14,186.70; Stephens-Adamson Mfg. Co., Belleville, Ont., \$23,881.66; Swift Canadian Co., Ltd., Toronto, \$44,004.16; United Steel Corporation Ltd., Toronto, \$10,107.72; Western Grocers Ltd., Winnipeg, \$24,724.52; Williams & Wilson Ltd., Montreal, \$12,986.40; Wilsil Ltd., Montreal, \$14,395.84.

1949-50
PUBLIC ACCOUNTS

PART II
K

DEPARTMENT OF LABOUR

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF LABOUR

Pursuant to the provisions of the Public Service Re-arrangement and Transfer of Duties Act, c. 165, R.S., and under authority of P.C. 6470, December 22, 1949, the powers, duties and functions of the Minister of Transport under the Government Employees' Compensation Act, c. 18, 1947, were transferred to the Minister of Labour, and the control and supervision of the Government Employees' Compensation Branch from the Department of Transport to the Department of Labour.

In accordance with the usual practice, the details of expenditures for the current fiscal year in respect of this Branch are included herein.

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:

Expenditures—			
Ordinary	52,572,746	01	
Demobilization and Reconversion	3,570,487	73	
			56,143,233 74
Revenues—			
Ordinary	32,237	23	
Special Receipts	204,085	59	
			236,322 82
Net Charge			\$ 55,906,910 92

Transactions as reflected in the Open Accounts of Canada

	March 31, 1949	1949-50 Transactions (Net)	March 31, 1950
LIABILITIES			
[9] Floating Debt—			
(d) Outstanding Cheques and Warrants	122 22	23 00	99 22
[10] Deposit and Trust Accounts—			
(c) Miscellaneous	14,835 66	8,655 97	6,179 69
[11] Insurance, Pension and Guaranty Accounts—			
(a) Government Annuities	501,737,659 00	61,444,452 06	563,182,111 00
(b) Insurance and Guaranty Funds	539,585,855 01	55,334,035 79	594,919,890 80
[13] Sundry Suspense Accounts	34,898 28	1,251 35	36,149 63
	<u>\$ 1,041,373,370 17</u>	<u>\$ 116,771,060 17</u>	<u>\$ 1,158,144,430 34</u>

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada in Part I of this Report. Details of Open Accounts will be found on page K-18 of this section.

REVENUES

Comparative Summary

	1949-50	1948-49
Ordinary Revenue—		
A Proceeds from Sales	5,369 97	5,473 52
B Services and Service Fees	8,113 21	15,676 20
C Refunds of Expenditure	18,321 61	19,878 44
D Miscellaneous	432 44	554 74
Total Ordinary	32,237 23	41,582 90
Special Receipts—		
E Refunds of Previous Years' Special Expenditures	2,582 95	5,021 64
F War and Demobilization Receipts	201,502 64	459,563 96
Grand Total	\$ 236,322 82	\$ 506,168 50

Details

Ordinary Revenue—

A Proceeds from Sales: <i>Labour Gazette</i> \$5,349.97; sundries (Unemployment Insurance Commission), \$20	5,369 97
B Services and Service Fees: Amount received from employers to cover costs of Administration of the Merchant Seamen Compensation Act, c. 58, 1946, as amended, \$7,288.60; sundry services, \$600.26; photostat service (Unemployment Insurance Commission), \$224.35	8,113 21
C Refunds of Previous Years' Expenditures (including Unemployment Insurance Commission, \$5,253.12)	18,321 61
D Miscellaneous (including Unemployment Insurance Commission, \$368.48)	432 44
Total Ordinary	32,237 23

Special Receipts—

E Refunds of Previous Years' Special Expenditures: Refunds from the Provinces re Youth Training—Nova Scotia, \$47; New Brunswick, \$1,229.76; Manitoba, \$161.57; Saskatchewan, \$1,144.62	2,582 95
F War and Demobilization Receipts:	
Refunds from the Provinces re the Canadian Vocational Training Program—Nova Scotia, \$101.25; Quebec, \$4,688.90; Manitoba, \$1,811.50; Saskatchewan, \$228.73; Alberta, \$645.42; British Columbia, \$281.70	7,757 50
Payments by the Provinces for machinery and equipment purchased by the Federal Government for use in vocational training schools—Nova Scotia, \$1,341.69; New Brunswick, \$59,775.66; Quebec, \$1,044.80; Saskatchewan, \$7,327.64; Alberta, \$40,791.32; British Columbia, \$1,917.14	112,198 25
Refund from the Department of National Revenue of overpayment of sales tax on vocational training equipment	38,168 43
Repayment of loans made in the fiscal years 1942-43 to 1945-46 inclusive to certain university students in connection with the War effort. The outstanding balance is \$79,251.11	20,871 81
Miscellaneous: Refunds of transportation costs by displaced persons who failed to complete their term of employment under agreement, \$9,067.74; recoveries of expenditure relative to repatriation of Japanese, \$3,273.54; sundry, \$7,943.21	20,284 49
Refunds of expenses in connection with general labour transference in industries and agriculture (Unemployment Insurance Commission) ...	2,222 16
Grand Total	\$ 236,322 82

Certified correct.

A. MacNAMARA,
Deputy Minister of Labour.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
K-5		Stat. Minister of Labour—Salary and Motor Car Allowance.....	12,000 00	12,000 00	12,000 00
A—DEPARTMENT					
K-5	142 } 580 }	Departmental Administration.....	782,337 00	779,266 05	723,651 79
K-6	143 }	Annuities Act—			
K-6	796 }	Administration.....	785,871 00	758,467 19	725,296 90
		*To authorize repayment of moneys paid to the Receiver General of Canada on account of the purchase of Annuities which were not so applied.....	1 00		
K-6	581	*To authorize the Minister of Labour to enter into a contract to provide that the T. Eaton Company British Columbia Limited become a party to Group Annuity Contracts Nos. G.421 and G.463 in the place of David Spencer Limited and David Spencer (Duncan) Limited with respect to employees transferred.....	1 00		
K-6		Stat. Government Annuities—Payment required to maintain reserve.....	1,255,771 76	1,255,771 76	11,408,468 42
K-7	144 }	*Fair Wages, Conciliation, Industrial Relations, 678 } Industrial Disputes Investigations.....	329,617 00	298,613 26	258,555 26
K-7	145 }	Canada Labour Relations Board—Formerly included in Demobilization and Reconversion as the Wartime Labour Relations Board.....	17,500 00	5,756 37	7,517 49
K-7	146 }	International Labour Conferences.....	73,205 00	66,752 91	42,907 58
K-8	147 }	Labour Gazette and other publications authorized by Labour Department Act.....	108,346 02	108,346 02	104,135 20
		Vocational Training Co-ordination Act 1942—			
K-8	148 }	Administration.....	44,100 00	38,701 99	42,005 17
K-9	149 }	*Expenditures for vocational training.....	3,762,000 00	2,911,006 79	2,761,353 42
K-9	150 }	*To provide for the effective organization and use of agricultural manpower.....	360,000 00	242,642 90	263,447 80
GOVERNMENT EMPLOYEES' COMPENSATION					
K-10	491	Administration of the Government Employees' Compensation Act.....	59,275 00	57,085 06	56,997 44
K-10		Stat. Payments of Compensation respecting Government Employees.....	948,835 63	948,835 63	668,299 75
B—UNEMPLOYMENT INSURANCE ACT, 1940					
K-12	157 } 679 }	*Administration.....	20,481,826 03	20,386,153 84	18,965,133 77
K-13	158 }	Government's Contribution to the Unemployment Insurance Fund.....	21,500,000 00	21,084,160 84	20,103,000 00
K-14	798 }	*Unemployment Assistance, Newfoundland.....	3,700,000 00	3,589,275 90	
K-14	585 }	To reimburse the Unemployment Insurance Fund under Section 87F(1) of the Unemployment Insurance Act, 1940, as amended by Statute of 1950.....	1,500,000 00	13,425 50	
GENERAL					
K-14		Stat. Gratuities to families of deceased employees... Expenditures: from Appropriations not required for 1949-50.....	16,484 00	16,484 00	12,886 00
		Total Ordinary.....	55,737,170 44	52,572,746 01	56,184,657 89

DEPARTMENT OF LABOUR

K-5

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
DEMobilIZATION AND RECONVERSION					
A—DEPARTMENT					
K-15	151	*To provide for expenses relating to Placement of Labour Planning.....	127,420 00	120,117 28	113,203 84
K-15	152	Technical Personnel Division—Administration (formerly Bureau of Technical Personnel and Placement of University Graduates).....	38,710 66	38,710 66	38,169 23
K-15	153	*Vocational Training for discharged members of Canada's Armed Forces.....	3,515,000 00	2,163,999 65	3,471 731 24
K-16	154	*To provide the necessary financial requirements to complete activities for the relocation, maintenance and welfare of persons of the Japanese race in Canada.....	220,350 00	166,877 50	317,438 66
K-16	155	To provide for payment to the National Film Board for educational films for exhibition....	24,000 00	24,000 00	23,924 44
K-17	156) 582/	*To provide for expenses that may be incurred in the arranging for and the movement of workers from outside Canada.....	1,032,175 00	1,011,837 86	885,985 91
B—UNEMPLOYMENT INSURANCE COMMISSION					
K-17	159	To provide for the transfer of labour to and from places where employment is available in agriculture and industry and expenses incidental thereto.....	225,000 00	44,944 78	91,016 75
		<i>Expenditures: from Appropriations not required for 1949-50.....</i>			26,393 30
		Total Demobilization and Reconversion	5,182,655 66	3,570,487 73	4,967,863 37
		Grand Total.....	\$60,919,826 10	\$56,143,233 74	\$61,152,521 26

* Complete title is shown in the following details.

Salary of Minister, Hon. Humphrey Mitchell, Salaries Act, c. 24, 1944.....	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	\$ 2,000 00

Hon. Humphrey Mitchell received travelling expenses of \$4,155.71 which were charged to Vote 142, \$3,655.71 and Vote 156, \$500.

A—DEPARTMENT

Votes 142 and 580 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	645,837 00	651,364 28	651,364 28
Freight, Express and Cartage	2,800 00	3,250 00	3,213 41
Telephones, Telegrams and Postage	10,000 00	7,500 00	7,487 32
Printing, Stationery and Office Equipment	73,986 00	78,786 00	78,482 13
Travelling Expenses	20,464 00	19,964 00	19,150 26
Publicity	10,500 00	4,972 72	3,606 77
Subscriptions to Newspapers, etc.	2,750 00	2,750 00	2,676 47
A Sundries	16,000 00	13,750 00	13,285 41
	\$ 782,337 00	\$ 782,337 00	\$ 779,266 05

As at March 31, 1950, there were 292 salaried employees being paid from this vote, of whom 93 were permanent and 199 temporary.

A Includes a payment of \$5,000 as a grant to Frontier College, authorized by P.C. 84/2727, May 28, 1949.

Vote 143 Annuities Act—Administration

	Estimates	Allotments	Expenditures
Salaries	365,161 00	389,161 00	385,522 65
Telephones, Telegrams and Postage	6,000 00	6,000 00	4,170 85
Printing, Stationery and Office Equipment	28,000 00	30,500 00	30,440 93
Travelling Expenses	1,800 00	1,800 00	1,370 95
A Commissions to Agents and Postmasters	324,910 00	283,210 00	266,682 09
Sundries	10,000 00	10,200 00	10,087 77
Advertising and Publicity	50,000 00	65,000 00	60,191 95
	<u>\$ 785,871 00</u>	<u>\$ 785,871 00</u>	<u>\$ 758,467 19</u>

As at March 31, 1950, there were 203 salaried employees being paid from this vote, of whom 47 were permanent and 156 temporary.

A The following agents were paid commissions of \$5,000 or over: R. B. Amos, Toronto, \$5,245.42; F. W. E. Bartholomew, Toronto, \$6,268.47; A. Berscht, Kitchener, Ont., \$8,005.46; H. S. Cooper, Hamilton, Ont., \$5,833.30; F. C. Crosby, Toronto, \$8,037.17; G. Gleave, Edmonton, \$5,917.76; C. R. Hall, Ottawa, \$5,099.59; T. G. Hills, Toronto, \$6,245.93; R. Hogarth, Victoria, \$5,710.84; R. E. Latham, London, Ont., \$5,172.48; F. MacKinnon, Saskatoon, Sask., \$5,319.32; A. E. Milton, Regina, \$6,711.03; F. W. Plaxton, Toronto, \$5,194.28; L. Potvin, Quebec, \$5,487.02; A. M. Sinclair, Vancouver, \$5,200.97; H. L. Smith, Hamilton, Ont., \$7,144.22; G. C. Wright, Calgary, Alta., \$6,503.27.

Vote 796 Annuities Act—To authorize repayment during the current or any future fiscal year out of unappropriated moneys in the Consolidated Revenue Fund of moneys heretofore or hereafter paid to the Receiver General of Canada on account of the purchase of Annuities under the Government Annuities Act which are not so applied.....\$

**1 00
nil**

This vote was to provide the necessary legal authority to refund moneys received on the purchase of an annuity when no contract was subsequently entered into.

Vote 581 Annuities Act—Notwithstanding the Government Annuities Act, to authorize the Minister of Labour, in consequence of the transfer of employees from David Spencer Limited and David Spencer (Duncan) Limited (hereafter called the original employers) to T. Eaton Company British Columbia Limited (hereafter called the new employer) to enter into a contract or contracts with the original employers and the new employer, to provide that the new employer shall effective October 15, 1949, become a party to Group Annuity Contracts Nos. G. 421 and G. 463 in the place of the original employers with respect to employees to whom those Contracts applied and who were transferred to the new employer and for the application of the Contracts in respect of service with the original employers and the new employer and for such other terms as the Minister deems necessary for the maintenance and continuity of pension rights of the employees under those Contracts, and to provide for payments in the current and subsequent fiscal years in accordance with the contract or contracts so entered into out of the Government Annuities Account.....\$

**1 00
nil**

This vote authorized the T. Eaton Company Limited, Vancouver, which acquired the David Spencer Limited and David Spencer (Duncan) Limited, to become a party to Group Annuity Agreements of the acquired firm with the Federal Government.

Government Annuities—Payment required to maintain reserve, Government Annuities Act, c. 7, R.S., as amended.....\$

1,255,771 76

Section 15 of the Act requires that the liabilities in the statutory account shall include, at the end of each fiscal year, the present value of all annuities contracted for to that date. As premium income and interest credits were insufficient to provide for this liability, the account was augmented by the above amount (see "Government Annuities" under Open Accounts further on in this section).

Votes 144 and 678 Fair Wages, Conciliation, Industrial Relations, Industrial Disputes Investigations, including the administration of legislation relating thereto, and for activities re promotion of co-operation in industry between Labour and Management

	Estimates	Allotments	Expenditures
Salaries	216,417 00	216,417 00	212,040 30
Telephones, Telegrams and Postage	7,500 00	7,500 00	5,011 92
Printing, Stationery and Office Equipment	3,000 00	3,000 00	2,600 27
Travelling Expenses	35,000 00	35,000 00	31,873 89
Advertising and Publicity	40,000 00	37,000 00	26,359 89
Sundries	2,700 00	2,700 00	1,432 68
A Expenses re Industrial Disputes Investigations	25,000 00	25,000 00	16,948 70
Acquisition of Equipment		3,000 00	2,345 61
	<u>\$ 329,617 00</u>	<u>\$ 329,617 00</u>	<u>\$ 298,613 26</u>

This vote was provided for the administration of the Fair Wages and Hours of Labour Act, c. 39, 1935, and the Industrial Disputes Investigations Act, c. 112, R.S. as amended.

As at March 31, 1950, there were 66 salaried employees being paid from this vote, of whom 23 were permanent and 43 temporary.

A Per diem payments, with the total payments in parentheses, in connection with enquiries under the relevant Act were as follows: Mr. Justice H. Achim, \$30 (\$300); G. H. Bates, \$25 (\$225); M. G. Bergeron, \$25 (\$500); Mr. Justice G. E. Brennan, \$30 (\$60); M. Y. Carter, \$25 (\$325); G. M. Desaulnier, \$25, (\$225); W. Dixon-Lennett, \$25 (\$125); G. Franco, \$25 (\$200); C. H. Goldenberg, \$30 (\$300); G. T. Hedges, \$25 (\$175); G. Lacroix, \$25 (\$500); Mr. Justice W. J. Lindal, \$15 (\$90); \$30 (\$570); H. W. Mackey, \$25 (\$125); N. L. Matthews, \$25 (\$125); M. H. McGeough, \$30 (\$150); Mr. Justice M. A. Miller, \$60 (\$480); A. Monpetit, \$25 (\$200); J. E. Mullally, \$25 (\$575); L. P. Pigeon, \$30 (\$390); I. R. Prazoff, \$25 (\$575); C. Prevost, \$25 (\$225); G. C. Richards, \$25 (\$200); W. F. Schwenger, \$30 (\$120); Mr. Justice E. Tellier, \$30 (\$1,260); Mr. Justice J. O. Wilson, \$60 (\$4,080), travelling expenses \$1,432.83; D. Wren, \$25 (\$100); M. W. Wright, \$25 (\$225).

Vote 145 Canada Labour Relations Board—Formerly included in Demobilization and Reconversion as the Wartime Labour Relations Board

	Estimates	Allotments	Expenditures
Temporary Assistance and Remuneration of Board Members	7,000 00	7,000 00	2,870 00
Telephones, Telegrams and Postage	1,000 00	1,000 00	187 91
Printing, Stationery and Office Equipment	2,000 00	2,000 00	
Travelling Expenses	5,000 00	5,000 00	1,407 46
Sundries	2,500 00	2,500 00	1,291 00
	<u>\$ 17,500 00</u>	<u>\$ 17,500 00</u>	<u>\$ 5,756 37</u>

This vote was provided for the administrative expenses of the Canada Labour Relations Board established under authority of the Industrial Relations and Disputes Investigation Act, c. 54, 1948.

Excepting the Chairman and Vice-Chairman, who, being Judges of the Courts, served without remuneration, each member of the National Board was paid \$25 for each day engaged on the work of the Board, plus travelling and living expenses when absent from his place of residence in connection with his duties.

Each member of a Conciliation Board is paid \$25 for each day in attendance at Board sittings and for each day spent in travelling from and to his place of residence in connection with Board Meetings.

Votes 146 and 795 International Labour Conferences

	Estimates	Allotments	Expenditures
Salaries	12,205 00	12,534 96	12,534 96
A Allowances and Expenses of Delegates	60,000 00	59,670 04	54,117 03
Sundries	1,000 00	1,000 00	100 92
	<u>\$ 73,205 00</u>	<u>\$ 73,205 00</u>	<u>\$ 66,752 91</u>

This vote was provided for the expenses of the delegates and advisers.

As at March 31, 1950, there were 3 salaried employees being paid from this vote, of whom 2 were permanent and 1 temporary.

A Travelling and living expenses of \$500 or over were paid to the following delegates and advisers who were not Government employees: J. C. Adams, \$1,618.98; L. P. Boily, \$1,487.90; J. A. Brass, \$1,253.55; J. W. Buckley, \$1,309.74; W. H. Burnell, \$929.83; R. L. Campbell, \$879.86; N. D. Cockrane, \$1,911.05; W. P. Covert, \$1,491.43; A. Deschamps, \$1,897.26; R. K. Gervin, \$1,617.80; F. W. Gray, \$1,440.20; F. Jenkins, \$1,305.73; A. H. LeNeveu, \$1,109.58; H. W. MacDonnell, \$1,495.75; W. A. MacIsaac, \$1,390.81; J. E. Matthews, \$1,423.02; W. A. Riddell, \$1,186.36; C. B. C. Scott, \$1,668.97 (including \$33.75 charged to Vote 148); H. Taylor, \$2,588.17 (including \$294.45 charged to Vote 145); J. B. Ward, \$1,559.17.

Expenses of employees of this Department attending as delegates and advisers are included in the list of salary rates and travelling expenses given at the end of this section.

Vote 147 *Labour Gazette* and other publications authorized by Labour Department Act

	Estimates	Allotments	Expenditures
Salaries	30,510 00	31,078 69	31,078 69
Allotted from Vote 89, Salaries, etc.	4,536 02	4,536 02	4,536 02
Printing and Binding	72,000 00	71,997 00	71,997 00
Stationery and Supplies	300 00	327 06	327 06
Travelling Expenses	500 00	114 50	114 50
Sundries	500 00	292 75	292 75
	<u>\$ 108,346 02</u>	<u>\$ 108,346 02</u>	<u>\$ 108,346 02</u>

As at March 31, 1950, there were 36 salaried employees being paid from this vote, of whom 6 were permanent and 30 temporary.

Revenues arising from services provided through the above expenditures amounted to \$5,349.97 from sale of the *Labour Gazette*.

Vote 148 Vocational Training Co-ordination Act, 1942—Administration

	Estimates	Allotments	Expenditures
Salaries	29,850 00	29,850 00	29,358 25
Travelling Expenses	6,500 00	6,500 00	3,399 30
Telephones, Telegrams and Postage	750 00	100 00	34 22
Printing and Stationery	2,500 00	3,500 00	2,667 26
Sundries	500 00	150 00	49 88
A Expenses of Vocational Training Advisory Council	4,000 00	4,000 00	3,193 08
	<u>\$ 44,100 00</u>	<u>\$ 44,100 00</u>	<u>\$ 38,701 99</u>

The Vocational Training Co-ordination Act, c. 34, 1942, authorized the vocational training program and provided for the appointment of an Advisory Council to carry out investigations of problems relating to the operation of the Act and to make reports and recommendations thereon. The Provincial Governments directed the training and were reimbursed from Votes 149 and 153 for expenditures made during the fiscal year under agreements entered into with the Federal Government.

This vote provided for the administrative expenses of vocational training and for payment of travelling expenses and per diem allowances of members of the Council, who serve without salary.

As at March 31, 1950, there were 8 salaried employees being paid from this vote, of whom 3 were permanent and 5 temporary.

A F. T. Fairey, a member of the Advisory Council, received travelling expenses of \$697.56.

Vote 149 Vocational Training Co-ordination Act, 1942—Expenditures for vocational training under the Vocational Training Co-ordination Act, 1942, and agreements between the Dominion and Provinces approved by the Governor in Council, including projects for training of persons to fit them for gainful employment, youth training, apprenticeship training, vocational training at secondary school level, foremanship and supervisory training and for training of members of His Majesty's Forces and other persons to fit them for skilled Armed Service occupations and to authorize the Minister of Labour to enter into an agreement with any Province with the approval of the Governor in Council for such training, as well as to provide for undischarged commitments of previous years

	Estimates	Allotments	Expenditures
Youth Training	410,000 00	410,000 00	368,288 87
Apprenticeship Training	480,000 00	480,000 00	400,493 13
Vocational School Assistance X	2,000,000 00	2,000,000 00	1,838,653 22
Foremanship and Supervisory Training	22,000 00	22,000 00	5,728 84
Training of persons to fit them for gainful employment	350,000 00	350,000 00	228,656 10
Training of persons to fit them for the Armed Forces	500,000 00	500,000 00	69,186 63
	<u>\$3,762,000 00</u>	<u>\$3,762,000 00</u>	<u>\$2,911,006 79</u>

A summary of payments to the Provinces follows:

	Youth Training	Apprenticeship Training	Vocational School Assistance	Training of persons to fit them for gainful employment	Training of persons to fit them for the Armed Forces	Total
Nova Scotia.....	25,494 94	44,681 83	73,165 08	106,450 91		249,792 76
Prince Edward Island.....	4,962 50		16,000 00			20,962 50
New Brunswick.....	34,098 85	36,825 99	102,700 00	34,635 94	15,946 89	224,207 67
Quebec.....	124,434 83		606,389 73	5,691 49*	9,992 24	746,508 29
Ontario.....	60,000 00	144,200 87	589,000 00		23,132 50	816,333 37
Manitoba.....	17,403 54	42,154 76	37,842 18	25,223 97	5,089 50	127,713 95
Saskatchewan.....	34,814 06	19,451 31	138,773 08	20,544 91	15,025 50	228,608 86
Alberta.....	22,832 98	90,746 73	143,800 00	35,933 33		293,313 04
British Columbia.....	43,397 83	21,497 75	130,983 15	3,748 18 37 35*		199,664 26
	<u>\$ 367,439 53</u>	<u>\$ 399,559 24</u>	<u>\$1,838,653 22</u>	<u>\$ 232,266 08</u>	<u>\$ 69,186 63</u>	<u>\$2,907,104 70</u>

* Foremanship and supervisory training.

Other expenditures were for payment of arrears of sales tax.

Vote 150 To provide for the effective organization and use of agricultural manpower, including recruiting, transporting and placing workers on farms and related industries and assistance to the Provinces pursuant to agreements that may be entered into by the Minister of Labour with the Provinces and approved by the Governor in Council—Formerly included in Demobilization and Reconversion

	Estimates	Allotments	Expenditures
A To provide for expenditures to be borne by the Dominion for the effective organization and use of manpower in agriculture and related industries and assistance to the provinces pursuant to agreements entered into, including undischarged commitments of previous years	325,000 00	325,000 00	219,772 85
Advertising and Publicity	35,000 00	35,000 00	22,870 05
	<u>\$ 360,000 00</u>	<u>\$ 360,000 00</u>	<u>\$ 242,642 90</u>

Under the terms of P.C. 984, March 1, 1949, the Federal Government entered into agreements with the provinces by which the Provincial Governments would be reimbursed fifty per cent of the costs incurred in recruiting farm labourers, male or female, and transporting and placing them on farms within the provinces. The Federal Government paid the costs of general publicity, including newspapers and radio advertising, printing and mailing of circulars, posters, letters, etc., and the production and distribution of films, as deemed necessary for the successful operation of the farm labour program.

A The following payments were made to the provinces: Nova Scotia, \$5,095.56; Prince Edward Island, \$1,287.85; New Brunswick, \$2,536.39; Quebec, \$14,947.78; Ontario, \$95,307.22; Manitoba, \$13,282.50; Saskatchewan, \$25,094.71; Alberta, \$41,954.12; British Columbia, \$20,266.72.

GOVERNMENT EMPLOYEES' COMPENSATION

Vote 491 Administration of the Government Employees' Compensation Act

	Estimates	Allotments	Expenditures
Salaries	52,800 00	54,910 00	54,903 71
Printing, Stationery and Office Equipment	2,500 00	2,290 00	944 70
Travelling Expenses	3,000 00	1,100 00	1,058 64
Sundries	975 00	975 00	178 01
	<u>\$ 59,275 00</u>	<u>\$ 59,275 00</u>	<u>\$ 57,085 06</u>

As at March 31, 1950, there were 24 salaried employees being paid from this vote, of whom 7 were permanent and 17 temporary.

Payments of Compensation respecting Government Employees—Government Employees' Compensation Act, c. 18, 1947.....\$ **948,835 63**

The above statutory authority provides for (a) payment of compensation if a Federal Government employee is killed or injured in the performance of his duty and (b) administrative costs of Provincial Boards, etc.

The claims of employees eligible for compensation are dealt with and paid by the Provincial Workmen's Compensation Boards, except those in the Provinces of Quebec and Newfoundland, which are settled directly by the Department. Claims arising in the Province of Prince Edward Island prior to February 1, 1950, were adjusted through the Canadian National Railways. In the Provinces where claims are paid by the Boards, the Federal Government has advanced funds to meet such expenditures.

Details of transactions resulting in the above expenditures follow:

Payments

Provincial Workmen's Compensation Boards or Commission of:		
Nova Scotia	99,034 19	
New Brunswick	51,577 52	
Quebec	1,110 46	
Ontario	312,602 84	
Manitoba	43,734 43	
Saskatchewan	28,702 72	
Alberta	76,976 97	
British Columbia	187,577 53	
Canadian National Railways with respect to employees in Prince Edward Island		801,316 66
Claims paid directly by the Department with respect to employees in:		3,941 79
Newfoundland	2,482 84	
Quebec	365,820 46	
Ontario (Medical Aid)	37 00	
Yukon and Northwest Territories	8,834 40	
		377,174 70

Less: Assessments and Refunds

Assessments:

Canadian Arsenals Limited	59,639 43	
Northwest Territories Power Commission	922 64	
Polymer Corporation Limited	24,913 88	
		85,475 95

Refunds:

Central Mortgage and Housing Corporation	7,639 16	
Crown Assets Disposal Corporation	4,987 95	
International Pacific Salmon Fisheries Commission	321 95	
National Harbours Board	61,484 99	
Sundry Administrative Expenses	73,445 55	
Miscellaneous	241 97	148,121 57
		233,597 52
		\$ 948,835 63

STATUS OF ADVANCES, GOVERNMENT EMPLOYEES' COMPENSATION ACT

	Advances as at March 31, 1949	Advances made during year	Bank interest earned during year	Total	Less		Advances as at March 31, 1950	Outstanding adminis- tration charges, disburse- ments on claims, and miscellaneous adjustments as at March 31, 1950	Balance on deposit with Boards as at March 31, 1950
					Reduction in advances during year	Interest deposited to credit of Receiver General			
Prince Edward Island Board.....	.....	5,000 00	.....	5,000 00	.....	.....	5,000 00	.....	5,000 00
Nova Scotia Board.....	93,241 49	.....	.....	93,241 49	.....	.....	93,241 49	37,333 28	55,858 21
New Brunswick Board.....	65,250 52	.....	62 38	65,312 90	.....	62 38	65,250 52	19,823 40	45,427 12
*Quebec Commission.....	127,833 50	11,300 00	.....	139,233 50	127,833 50	.....	11,300 00	11,300 00	.....
Quebec Commission (Deposit account).....	13,898 94	.....	.....	13,898 94	1,110 46	.....	12,788 48	12,568 00	220 48
Ontario Board.....	329,595 72	.....	.....	329,595 72	171,251 62	.....	158,344 10	97,054 30	61,289 80
Manitoba Board.....	65,547 97	.....	184 45	65,732 42	.....	184 45	65,547 97	31,519 59	34,028 38
Saskatchewan Board.....	16,668 05	.....	38 30	16,706 35	.....	38 30	16,668 05	11,445 23	5,222 82
Alberta Board.....	30,469 04	10,000 00	99	40,470 03	.....	.....	40,470 03†	28,810 23	11,659 80
British Columbia Board.....	106,687 61	.....	315 13	107,002 74	.....	315 13	106,687 61	82,576 61	24,111 00
	\$849,292 84	\$26,300 00	\$601 25	\$876,194 09	\$300,295 58	\$600 26	\$575,298 25	\$332,480 64	\$242,817 61

* Advances issued to cover administration expenses only.

† Includes 99 cents bank interest earned. To be deposited to credit of Receiver General in 1950-51.

NOTE.—Advances as at March 31 were brought forward, instead of the cash balances on deposit with the Boards, as they represent the amounts which are shown as outstanding in the books of the Department.

B—UNEMPLOYMENT INSURANCE ACT, 1940

Votes 157, 679 and 797 Administration, including expenditures incurred in connection with the activities of the National Employment Service as delegated by the Minister of Labour in accordance with Section 88 of the Act

	Estimates	Allotments	Expenditures
Salaries and Wages.....	15,523,351 00	15,755,951 00	15,755,951 00
Allotted from Vote 89, Salaries, etc.....	153,475 03	153,475 03	153,475 03
Living and Other Allowances.....	15,000 00	31,900 00	31,863 27
A Professional and Special Services.....	200,000 00	191,900 00	191,864 46
B Commission to Post Office Department.....	530,000 00	523,800 00	523,782 55
C Printing, Stationery and Office Equipment.....	800,000 00	750,310 00	680,657 47
Unemployment Insurance Stamps.....	50,000 00	16,900 00	16,822 59
Unemployment Insurance Books.....	50,000 00	66,350 00	57,738 10
D Travelling Expenses.....	570,000 00	514,000 00	513,965 40
E Freight, Express and Cartage.....	60,000 00	61,600 00	61,540 33
F Acquisition of Equipment.....		2,040 00	2,031 66
G Telephones, Telegrams and Postage.....	570,000 00	601,300 00	601,211 32
H Alterations, Maintenance and Repairs—Buildings.....	315,000 00	165,700 00	165,658 89
I Rents, including Building Services.....	1,535,000 00	1,588,900 00	1,588,818 87
J Advertising and Publicity.....	85,000 00	36,000 00	19,261 09
K Sundries	25,000 00	21,700 00	21,511 81
	<u>\$ 20,481,826 03</u>	<u>\$ 20,481,826 03</u>	<u>\$ 20,386,153 84</u>

The Unemployment Insurance Act, 1940, as amended, has a two-fold purpose, namely, the payment of unemployment insurance benefits to insured workers involuntarily unemployed, and the creation of a national employment service to assist employees and employers in the solution of their employment problems. In addition, the Act provides for the establishment of a special account in the Consolidated Revenue Fund to be known as the Unemployment Insurance Fund—see under Open Accounts, [11] Insurance, Pension and Guaranty Accounts further on in this section. The moneys that go to create this fund are derived from contributions made by employed persons, employers of such persons and the Government of Canada. The funds thus provided are to be utilized only for the payment of unemployment insurance benefits and any other payments permissible under the Act. The costs of the administration of the Act, including expenditures incurred in connection with the activities of the National Employment Service, are charged to this vote.

As at March 31, 1950, there were 7,079 salaried employees being paid from this vote, of whom 2,727 were permanent and 4,352 temporary.

Salaries paid to casual employees for renewal of unemployment insurance books, as well as for taking of benefit claims, and assisting in employment matters in emergencies, amounted to \$688,508.24.

A Legal fees, \$12,051.90; court costs, \$676.09; protective service rendered in local and regional offices, \$115,500.60; fees for personnel of Courts of Referees and Unemployment Insurance Advisory Committees, \$63,124; sundries, \$510.07; and an amount of \$1.80, representing the outstanding balance of an advance to cover court costs. The Administration is to obtain a refund in 1950-51.

Legal fees of \$1,000 or over were paid as follows: Bogart and MacMaster, Toronto, \$1,587.97; E. Courchesne, Montreal, \$2,870.10.

B Commissions were paid under authority of P.C. 114/5687, July 2, 1942, as amended by P.C. 197/4194, August 18, 1949, at the rate of \$/10ths of one per cent of sales of stamps and meter impressions. These commissions were on total sales of \$65,472,818.76.

C Expenditures comprise: stationery and office supplies, \$576,425.75; furniture, furnishings and fixtures, \$62,575.81; educational equipment, \$3,211.81; office equipment, \$22,840.43; maintenance charges, \$15,453.46; sundries, \$150.21. The foregoing expenditures include \$69,289.35 paid through the Department of Public Works and \$571,874.28 paid through the Department of Public Printing and Stationery for stationery, office equipment and supplies, furniture and maintenance of equipment.

D In addition to travelling expenses listed at the end of this section, expenditures from this allotment include: travelling expenses, per diem allowances and reimbursement for time lost for other than Government employees, \$18,008.92 (including \$950.45 paid to C. E. Berg, \$1,583.05 to Hon. W. J. Lindal and \$4,248.50 to Hon. Alfred Savard); bus and street car fares, \$15,757.38; accountable advances \$403.05. Of this amount, \$369.20 represents an advance for removal expenses which will be accounted for in 1950-51 and \$33.85 the outstanding balance of an advance to a former employee which will be recovered from his credit in the Retirement Fund. Travelling expenses include charges for air travel amounting to \$13,904.95.

E Expenditures comprise: air transportation of goods, \$1,421.85; freight, \$19,017.22; express, \$24,534.13; cartage, \$16,548.83; sundries, \$18.30.

F Expenditures represent the purchase of two motor trucks at a net cost of \$2,031.66 after deducting an allowance of \$400 for 1 used station wagon.

G Charges for the various services were: telephone rentals, \$106,285.19; long distance telephone calls, \$45,858.61; telegrams, \$33,475.57; postage, \$403,192.44; messenger service, \$966.71; armoured car delivery service, \$11,432.80.

H These payments were made through the Department of Public Works. Buildings where repairs and alterations cost \$2,000 or over are as follows: Halifax, Knights of Columbus Hut, \$2,672.95; Inverness, N.S., Public Building, \$3,350; Montreal, 7071 St. Urbain St., \$10,950.75, Black Building, \$4,596.23, Guy Building, \$2,233.15; St. Jean, Que., 285 Richelieu St., \$3,300.69; Sherbrooke, Que., Central School, \$2,228.54; Fort William, Ont., Old Post Office, \$2,736.85; Ottawa, Mackenzie Building, \$2,005.56, No. 5 Temporary Building, \$17,782.13; Peterborough, Ont., Corner George and King, \$1,977.80; Toronto, Hyslop Building, \$6,961.93, Keene Building, \$3,188.61; Winnipeg, Customs Building, \$7,139.66; Moose Jaw, Sask., Hammond Building, \$2,202.18; Saskatoon, Sask., National Trust Building, \$2,110.65; New Westminster, B.C., Belyea and Co. Building, \$9,174.43; Vancouver, Alvin Building, \$7,761.04, Catelli Building, \$5,107.38; Victoria, Joneade Building, \$10,018.86.

In connection with the Belyea and Co. Building, New Westminster, B.C. the acceptance of the tenders submitted by G. D. McLean and Associates Limited in the amount of \$6,600 was authorized by P.C. 572, February 2, 1950 and payment was made in full.

I Expenditures comprise: rent of buildings, \$1,210,231.21, office equipment, \$13,473.46; heating, \$22,916.24; electricity, \$65,797.37; water (including water rates), \$11,496.79; janitor and char services, \$241,186.75; cleaning supplies, \$23,717.05. Of these expenditures, payments made through the Department of Public Works amounted to \$1,575,059.51.

Amounts of \$5,000 or over paid as rentals were: New Glasgow, N.S., Frank H. Sobey, \$8,915.64; Sydney, N.S., Joseph G. Azar, \$8,641.86; Moncton, N.B., Northern Electric Co. Ltd., \$7,200; Saint John, N.B., S. M. T. (Eastern) Ltd., \$6,487.22; Chicoutimi, Que., Adjutor Potvin, \$8,061.90; Hull, Que., Edward Desjardins, \$9,000; Montreal, Canadian Converters Co. Ltd., \$61,975, Freres de Saint Gabriel, \$6,412.50, Guy Building Corporation, \$69,750, J. B. and Hormidas Langlois, \$6,000, Logan Realities Ltd., \$6,656.28, Montreal Industrial Sites and Investments Ltd., \$6,480, Northern Film Exchange Ltd., \$11,250, Sternthal Realty Co., \$21,300, Westmount Realities Co., \$14,520; Quebec, B. E. Barakatt, \$7,098, L'Action Sociale Catholique Ltée., \$15,600, Motors Ltd., \$5,717.25; Rouyn, Que., J. Krancevic \$5,079.99; St. Hyacinthe, Que., J. Ernest St. Onge, \$5,555.30; City of Shawinigan Falls, Que., \$6,250.

Chatham, Ont., W. S. Richards and Edna M. Riseborough, \$6,000; Cornwall, Ont., Cornwall Columbus Club Ltd., \$5,000; Hamilton, Ont., Estate of Thomas Crooks, \$7,200, Imperial Oil Ltd., \$9,900; Kingston, Ont., Anderson Bros. Ltd., \$5,496; London, Ont., John Bevan Hay, \$10,764; Niagara Falls, Ont., John C. Flynn, \$5,800; North Bay, Ont., Price Signs & Displays, \$6,646.37; Oshawa, Ont., S. R. Alger Holdings Ltd., \$9,600; Ottawa, Air Chute Realty Ltd., \$16,000; Peterborough, Ont., Harry & Myer Cherney, \$5,362.50; St. Catharines, Ont., Lincoln Properties Ltd., \$12,236.04; Sudbury, Ont., Estate of J. J. MacKay, \$5,400; Timmins, Ont., Timmins Theatres Ltd., \$7,200; Toronto, The Broek Building Ltd., \$24,310, Davis Buildings Ltd., \$5,380, W. B. & M. M. Herman, \$10,800, George W. Hyslop, \$14,220, Spadina Investments Ltd., \$27,902.40; Windsor, Ont., Peter Tinning, \$11,000.

Winnipeg, Guardian Realty Ltd., \$5,499.96, Provincial Government of Manitoba, \$7,760, Republic Investments Ltd., \$26,499.98; Moose Jaw, Sask., Canadian City & Town Properties Ltd., \$5,915.77; City of Prince Albert, Sask., \$5,500; Regina, Bank of Montreal, \$8,760; Saskatoon, Sask., D. W. Dick & Co., \$14,111.50; Edmonton, City of, \$7,877, J. A. Weber, \$22,650; New Westminster, B.C., Belyea & Co. Ltd., \$8,450.10; Vancouver, Alvin Estate Ltd., \$215,988.34, Community Chests of Greater Vancouver, \$14,655, Charles B. K. Van Norman & Douglas McRae Mitchell, \$4,637.10; Victoria, Joneade Estates, \$11,941.92.

J Expenditures comprise: newspaper advertising, \$14,724.32; radio services, \$4,536.77.

K Expenditures comprise: subscriptions to newspapers and periodicals (including occasional purchases), \$1,693.19; unemployment insurance, \$8,671.64; payment to Government Officers' Guarantee Fund, \$3,226.11; sundries, \$7,920.87.

Votes 158, 680 and 583 Government's Contribution to the Unemployment Insurance Fund	21,500,000 00
Expenditures	\$ 21,084,160 84

The Government's contribution to the Unemployment Insurance Fund, under the provisions of the Unemployment Insurance Act, c. 44, 1940, as amended, represents one-fifth of the aggregate credits to the fund—which were derived from (1) sale of stamps, \$51,901,561.93; and (2) contributions paid other than by stamps, \$52,378,685.54—after deducting refunds of contributions made under the provisions of the Act, \$231,842.53.

From the above figures it will be noted that the amount to be contributed by the Government was \$20,856,049.49. The balance of the expenditures, namely \$228,111.35, was required to liquidate an undischarged liability for the fiscal year 1948-49.

Votes 681, 798 and 584 To authorize and provide for payment of unemployment assistance to residents of Newfoundland who have been employed in employment that would have been insurable employment within the meaning of the Unemployment Insurance Act, 1940, if it had been employment in Canada, or who have been employed in insurable employment within the meaning of the said Act, for at least thirty per cent of the working days within the period of three months preceding their loss of employment or thirty per cent of the working days within the period since the date of Union, whichever period is the longer, and who lose their employment within six months prior to the date of Union and are still unemployed at that date, or who lose their employment within a two-year period after that date, such assistance to be payable during a period of six months from the date of Union or from the date of unemployment, whichever is the later, on the same scale and under the same conditions as unemployment insurance benefits under the said Act and regulations made thereunder, and on rates based on the individual's wage record for the three months preceding his loss of employment; but no person shall receive such assistance and unemployment insurance benefits concurrently; and such assistance shall be deemed to be a benefit or payment within the meaning of section sixty-seven of the said Act; the Governor in Council is authorized to make such regulations as he may deem necessary to administer this vote and give effect to the purposes and terms thereof. 3,700,000 00

Expenditures.	\$ 3,589,275 50
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The general purpose of the above vote was to provide for the payment to residents of Newfoundland of assistance similar to unemployment insurance benefits that they would have enjoyed on becoming unemployed had they been residents of Canada prior to the date of Union.

Vote 585 To reimburse the Unemployment Insurance Fund under Section 87F (1) of the Unemployment Insurance Act, 1940, as amended by Statute of 1950. 1,500,000 00

Expenditures.	\$ 13,425 50
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The Unemployment Insurance Act, 1940 was amended, effective February 28, 1950, to provide for the payment of supplementary benefits to persons who come within one of the following classes: Class 1, those who have exhausted their regular benefit rights in the fiscal year; Class 2, those who have not sufficient contributions to qualify for regular benefit but who have 90 contributions in the fiscal year; Class 3, those who work in lumbering and logging for at least 90 days in any period of 12 months falling within the year and a half prior to his claim; Class 4, those who are engaged in an employment which was not insurable but has been declared insurable in the twelve months prior to the claim.

Effective July 3, 1950, an increase of one cent per day in the contribution rate for both employers and employees was authorized, and the payment of supplementary benefit in Classes 1 and 2 is met by this additional two cents per day contribution. As authorized under section 87F (2) of the Act, an accounting of payments and additional contributions will be made as of March 31, 1952 and any deficit, due to the aggregate payments exceeding the aggregate of the additional contributions to the Fund, will be met out of moneys provided by Parliament.

In respect of classes 3 and 4, section 87F (1) of the Act authorizes the Minister of Finance to credit the Unemployment Insurance Fund from time to time, out of moneys provided by Parliament, with an amount equal to the supplementary benefit paid to persons in these classes and the above vote was provided for this purpose. It was only possible, however, to audit and charge to it a small percentage of the claims before the close of the fiscal year.

GENERAL

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	\$ 16,484 00
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DEMOBILIZATION AND RECONVERSION

A—DEPARTMENT

Vote 151 To provide for expenses relating to Placement of Labour Planning; Co-ordination of Stevedoring, including authority to continue the Regional Boards known as "Advisory Boards Labour Department" to act in an advisory capacity to the Minister of Labour for the co-ordination of the work of the various divisions of the Department of Labour and the Immigration Branch of the Department of Mines and Resources

	Estimates	Allotments	Expenditures
Temporary Assistance	40,170 00	40,170 00	38,895 23
Telephones, Telegrams and Postage	2,000 00	1,100 00	735 56
Printing, Stationery and Office Equipment	500 00	450 00	
Travelling Expenses	5,000 00	5,000 00	4,127 94
Publicity	75,000 00	74,800 00	70,800 68
A Fees, Allowances and Expenses of Board and Committee			
Members	2,500 00	4,550 00	4,537 50
Sundries	2,250 00	1,350 00	1,020 37
	<u>\$ 127,420 00</u>	<u>\$ 127,420 00</u>	<u>\$ 120,117 28</u>

As at March 31, 1950, there were 13 temporary salaried employees being paid from this vote.

Members of the Advisory Boards served on a per diem basis of \$15, plus actual and necessary expenses when absent from their places of residence in connection with work of the Boards.

A Mrs. Rex Eaton, serving on a per diem basis of \$15, received \$2,955.

Vote 152 Technical Personnel Division—Administration (formerly Bureau of Technical Personnel and Placement of University Graduates)

	Estimates	Allotments	Expenditures
Temporary Assistance	35,940 00	37,590 04	37,590 04
Allotted from Vote 89, Salaries, etc.	70 66	70 66	70 66
Telephones, Telegrams and Postage	200 00	4 50	4 50
Printing, Stationery and Office Equipment	200 00	192 08	192 08
Travelling Expenses	2,000 00	228 07	228 07
Sundries	300 00	625 31	625 31
	<u>\$ 38,710 66</u>	<u>\$ 38,710 66</u>	<u>\$ 38,710 66</u>

This vote was provided for research relating to potential employment in industry generally of skilled and technical personnel and in organizing the placement of new graduates and undergraduates from universities.

As at March 31, 1950, there were 12 temporary salaried employees being paid from this vote.

Vote 153 Vocational Training for discharged members of Canada's Armed Forces; payments to the Provinces for capital expenditure for vocational schools, buildings and equipment; and to provide for Dominion contributions towards replacement by a Province or Municipality of machinery used in War Emergency Training; including undischarged commitments of previous years

	Estimates	Allotments	Expenditures
A Vocational training for discharged members of Canada's Armed Forces	500,000 00	500,000 00	107,619 27
B Payments to the Provinces for capital expenditures for vocational schools, buildings and equipment	3,000,000 00	3,000,000 00	2,056,305 38
C For replacement of machinery used in War Emergency Training	15,000 00	15,000 00	75 00
	<u>\$3,515,000 00</u>	<u>\$3,515,000 00</u>	<u>\$2,163,999 65</u>

A The following payments were made to the Provinces: Nova Scotia, \$3,578.58; New Brunswick, \$10,379.91; Quebec, \$12,694.75; Ontario, \$32,876.75; Manitoba, \$7,630.89; Saskatchewan, \$9,169.67; Alberta, \$9,470.17; British Columbia, \$9,266.32. Other expenditures were for purchase of machinery and equipment, \$12,067.60; and arrears of sales tax, \$484.63.

B The following payments were made to the Provinces: Nova Scotia, \$209,409.59; Prince Edward Island, \$3,248.96; New Brunswick, \$354,869.79; Quebec, \$179,746.64; Ontario, \$344,260.75; Manitoba, \$153,741.37; Saskatchewan, \$181,290.05; Alberta, \$237,548.51; British Columbia, \$392,189.72.

C Payment was made to Saskatoon Technical Collegiate Institute.

Vote 154 To provide the necessary financial requirements to complete activities for the relocation, maintenance and welfare of persons of the Japanese race in Canada and to carry out the provisions of agreements entered into with the Provinces in reference to the foregoing and to continue the appointments of necessary temporary assistance required in administering the project

	Estimates	Allotments	Expenditures
Administration—			
Temporary Assistance and Wages	16,650 00	16,650 00	12,140 96
Telephones, Telegrams and Postage	1,600 00	1,600 00	372 50
Printing, Stationery and Office Equipment	300 00	300 00	11 72
Supplies and Materials	450 00	450 00	100 22
Transportation and Travelling Expenses	1,400 00	1,400 00	136 45
Equipment	400 00	400 00	226 67
Sundries	4,800 00	4,800 00	142 46
	<u>25,600 00</u>	<u>25,600 00</u>	<u>13,130 98</u>
Movement, Placement, Housing and Care of Japanese—			
Education	25,000 00	25,000 00	12,760 80
A Maintenance of Japanese	151,000 00	151,000 00	135,222 91
Transportation of Japanese	18,500 00	18,500 00	5,762 81
	<u>194,500 00</u>	<u>194,500 00</u>	<u>153,746 52</u>
Expenses with respect to Repatriation of Japanese Nationals and other persons of the Japanese race	250 00	250 00	
	<u>\$ 220,350 00</u>	<u>\$ 220,350 00</u>	<u>\$ 166,877 50</u>

This vote was provided for the expenses of the Japanese Division. The original duties of this Division (and of its predecessor, the British Columbia Security Commission) were to supervise and direct the evacuation from the protected areas of British Columbia of all persons of the Japanese race, and to provide for the maintenance of such persons. The present duties of the Division are as described in the vote title.

As at March 31, 1950, there was 1 temporary salaried employee being paid from this vote.

A Payments representing reimbursement of fifty per cent of the costs incurred in the maintenance and welfare, including hospitalization, of indigent persons of the Japanese race who have been resident in the provinces since the date of evacuation from the coastal area of British Columbia, were made to the following provinces under the authorities quoted: Manitoba, \$2,374.13, P.C. 3197, July 16, 1948; Alberta, \$1,105.85, P.C. 589, February 17, 1948; British Columbia, \$126,081.24, P.C. 958, March 6, 1948.

Vote 155 To provide for payment to the National Film Board for educational films for exhibition	24,000 00
Expenditures	\$ 24,000 00

Votes 156 and 582 To provide for expenses that may be incurred in the arranging for and the movement of workers from outside Canada to work on farms and other essential industry in Canada when Canadian labour is not available to meet the need; including costs connected with the supervision and welfare of persons already immigrated to Canada under former authorized labour movements and administrative expenses connected therewith

	Estimates	Allotments	Expenditures
Temporary Assistance	118,875 00	139,660 08	139,660 08
Travelling Expenses.....	98,000 00	82,000 00	75,357 58
Telephones, Telegrams and Postage.....	22,500 00	23,500 00	19,969 95
Printing, Stationery and Office Equipment.....	7,500 00	7,500 00	7,149 20
Miscellaneous	34,300 00	32,300 00	31,457 27
Transportation costs.....	400,000 00	363,494 42	363,494 42
Housing, Board and Maintenance.....	244,000 00	283,000 00	279,837 90
A Hospitalization and Medical Aid	107,000 00	100,720 50	94,911 46
	<u>\$1,032,175 00</u>	<u>\$1,032,175 00</u>	<u>\$1,011,837 86</u>

P.C. 2180, June 6, 1947, and other related Orders in Council, authorized the selection of individuals from the displaced persons camps in Europe, their reception at the port of entry into Canada and their placement in Canada. Provision was made for payment of their transportation expenses from the port of entry in Canada to the place of employment, living expenses en route and any necessary medical and hospital expenses.

As at March 31, 1950, there were 41 temporary salaried employees being paid from this vote.

A The sum of \$2,913.52, representing the provincial share of hospital and medical expenses incurred in the placement of agricultural workers, was received from the provinces and credited to this allotment.

B—UNEMPLOYMENT INSURANCE COMMISSION

Vote 159 To provide for the transfer of labour to and from places where employment is available in agriculture and industry and expenses incidental thereto..... **225,000 00**
Expenditures.....\$ **44,944 78**

Under the provisions of P.C. 5/1575 April 13, 1948, the transfer of labour to and from places where employment was available in agriculture and industry was continued under the National Employment Service, Department of Labour. Under this authority, the cost of the transportation of workers, their dependents and effects to and from places of employment, medical examinations, advertising, publicity and sundry expenses was assumed by the Federal Government when officers of the National Employment Service considered it necessary or expedient to assist in the transfer of unemployed persons and where, in the opinion of such officers, the persons to be transferred were unable to pay the costs themselves.

The transfer of workers was restricted to: (a) movements from areas as arranged by the Minister of Labour or (b) movements, as arranged by the National Employment Service with employers, on a recoverable basis.

Under the provisions of P.C. 984, March 1, 1949, authority was granted to enter into agreements with the provinces by which workers suitable for farm work would be transported from one province to another in order that they would be available for employment where most urgently required. Interprovincial transportation costs were paid initially by the Federal Government and 50 per cent of such costs was, under the agreements, recovered from the following provinces and credited to this vote: Prince Edward Island, \$3,660.24; Ontario, \$19,506.01; Manitoba, \$2,234.87; Saskatchewan, \$8,054.06; Alberta, \$7,350.60; British Columbia, \$1,983.58.

The expenditures comprise payments made on behalf of employees, \$42,823.04, and employers, \$2,121.74.

Payments made to transportation companies in 1948-49 on behalf of employers were recovered in the current fiscal year and credited to Special Receipts—War and Demobilization Receipts.

A distribution of expenditure follows:

Industry—

Transportation Expenses:

Payment to transportation companies on behalf of employers (recoverable).....	2,121 74
Miscellaneous payments	33 70

Agriculture—

Transportation Expenses:

Harvest excursion to Ontario.....	19,505 99
Harvest excursion East to West.....	17,639 52
Excursion to British Columbia for fruit workers.....	1,983 57
Excursion to Prince Edward Island for potato pickers and farm workers.....	3,660 26

\$ 44,944 78

Comparative Statement of Accounts Receivable

	March 31, 1950	March 31, 1949
Current Year.....	803 24	30 00
Previous Years—Uncollectable.....	5,193 10	5,131 72
	<u>5,996 34</u>	<u>5,161 72</u>

UNEMPLOYMENT INSURANCE COMMISSION

Current Year.....	2,221 43	2,764 36
Previous Years—Collectable.....	626 50	166 41
—Uncollectable	47,203 01	47,236 94
	<u>50,050 94</u>	<u>50,167 71</u>
	<u>\$ 56,047 28</u>	<u>\$ 55,329 43</u>

A list of items in excess of \$1,000 in Previous Years—Uncollectable was given on page K-17, Public Accounts, 1948.

OPEN ACCOUNTS

	Cr. Balance Mar. 31, 1949	Debit	Credit	Cr. Balance Mar. 31, 1950
[9] Floating Debt				
(d) <i>Outstanding Cheques and Warrants—</i>				
A Outstanding Imprest Account				
Cheques—Labour	122 22	23 00		99 22
	<u>122 22</u>	<u>23 00</u>		<u>99 22</u>
[10] Deposit and Trust Accounts				
(c) <i>Miscellaneous—</i>				
B Fair Wages Suspense.....	4,419 20	3,755 20	3,755 20	4,419 20
C Polish Agricultural Workers.....	10,416 46	8,988 37	332 40	1,760 49
	<u>14,835 66</u>	<u>12,743 57</u>	<u>4,087 60</u>	<u>6,179 69</u>
[11] Insurance, Pension and Guaranty Accounts				
(a) <i>Government Annuities—</i>				
D Government Annuities Fund....	501,737,659 00	23,980,611 66	85,425,063 66	563,182,111 00
(b) <i>Insurance and Guaranty Funds—</i>				
E Unemployment Insurance Fund—				
Cash	17,436,583 64	218,771,692 89	218,223,876 56	16,888,767 31
Bonds and Accrued Interest	522,149,271 37	75,167,534 51	131,049,386 63	578,031,123 49
	<u>1,041,323,514 01</u>	<u>317,919,839 06</u>	<u>434,698,326 85</u>	<u>1,158,102,001 80</u>
[12] Deferred Credits				
F Pay-list Deductions—Labour		8,050 34	8,050 34	
		<u>8,050 34</u>	<u>8,050 34</u>	

	Cr. Balance Mar. 31, 1949	Debit	Credit	Cr. Balance Mar. 31, 1950
[13] Sundry Suspense Accounts				
G Department of Labour—Suspense	1,699 54	13,877 94	14,587 70	2,409 30
G Unemployment Insurance Commission—Suspense	471 46	19,205 07	18,826 79	93 18
H Unclaimed Cheques Suspense—				
Labour	32,335 66		909 66	33,245 32
Unemployment Insurance Commission	376 92		8 21	385 13
I Unclaimed Drafts Suspense—				
Unemployment Insurance Commission	14 70		2 00	16 70
	34,898 28	33,083 01	34,334 36	36,149 63
	\$ 1,041,373,370 17	\$ 317,973,738 98	\$ 434,744,799 15	\$ 1,158,144,430 34

A At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.

B Where an investigation by officials of this Department in respect of a contract on Government works results in an award of further wages, the amount received from the contractor is credited to this account and subsequently distributed to the employees.

C Credits represent moneys deposited to the credit of the Receiver General of Canada in the Bank of Montreal, London, England, by the British War Office, comprising supplementary war gratuities payable to ex-members of the Polish Corps of the British Army selected for agricultural employment in Canada (P.C. 5201, December 19, 1946). Disbursements are made to Polish veterans under the same authority.

D The Government Annuities Act, c. 7, R.S., as amended, provides that an account shall be kept to be called the Government Annuities Account, of all moneys received and paid out under the provisions of the Act. Credits consist of: premiums, \$63,665,147; interest at 4 per cent per annum on contracts entered into to April 18, 1948, \$19,931,550.47; interest at 3 per cent per annum on contracts subsequent to that date, \$572,594.43; and an amount of \$1,255,771.76 to maintain the reserve—see page K-6. Debits comprise vested annuity and commuted value payments and refunds of premiums. The closing balance represents the actuarial value of outstanding contracts.

E The balance of \$594,919,890.80 at the credit of the Unemployment Insurance Fund represents the recorded liability of the Government of Canada to the Unemployment Insurance Commission. The credit balance under bonds and accrued interest consists of the book value of the bonds, \$573,606,948.70, and accrued interest of \$4,424,174.79. See appendix to this section for Balance Sheet as at March 31, 1950, and Statement of Revenue and Expenditure for the year ended March 31, 1950.

F Deductions for unemployment insurance, income tax, bonds, etc., from the salaries of certain employees not paid by Central Pay Office, are credited to this account pending transmittal to the department or agency concerned.

G Receipts which cannot be allocated immediately are credited to these accounts pending clearance to the proper accounts.

H All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue are credited to these accounts pending claims therefor.

I Remittances in the form of Receiver General drafts are credited to this account pending advice as to proper disposition.

Employees Receiving Salaries at Annual Rates of \$3,000 or over and Travelling Expenses of \$500 or over

The first list for each Division contains the names and annual salary rates of all salaried employees who were receiving \$3,000 or over as at March 31, 1950. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list for each Division contains the names of other salaried employees who received travelling expenses of \$500 or over.

DEPARTMENT OF LABOUR

Salaried employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
MacNamara, A., Deputy Minister ...	\$ 12,000 00	\$ 3,324 30	Hunting, A. S. (including terminable allowance, \$600)	4,380 00	
Brown, A. H., Asst. Deputy Minister ..	8,000 00		Ingersoll, G. M.	3,420 00	
Goulet, P., Asst. to the Deputy Minister ..	7,000 00	1,985 21	Johnson, E. W.	3,420 00	
Ainsborough, F. J. ...	5,280 00	1,851 14	Johnstone, H. S.	5,040 00	
Allen, K. H.	3,060 00		Kennedy, H. S.	3,780 00	
Anderson, G. G.	4,080 00	1,793 29	Kennedy, M. T.	3,060 00	
Anderson, W. F.	3,180 00		Kerr, A. G.	3,540 00	896 43
Blackburn, G. G. (in- cluding terminable al- lowance, \$600)	4,080 00		Lajoie, E.	4,080 00	2,167 79
Booth, C. V.	3,060 00		Lane, J. B.	3,660 00	
Boyd, N. E.	3,360 00		Lortie, J. O.	3,060 00	545 41
Boyd, W. S.	4,200 00		Lubarsky, L.	3,060 00	
Burton, F. W.	4,080 00		Lyons, J. E.	5,100 00	1,947 38
Cantrill, T.	3,180 00		MacDonald, A. D. ...	3,060 00	
Carroll, G. R.	3,660 00		MacDougall, J. L. ...	3,840 00	
Casselman, P. H.	3,780 00		MacKinnon, J. F. ...	5,640 00	{ 2,228 21 3,006 00*
Cody, D. A.	3,060 00		MacKinnon, L.	4,440 00	
Cohen, P.	3,060 00		MacLean, M. M.	8,000 00	
Cook, R. S.	3,660 00	993 49	Mainwaring, A. J. L. .	4,080 00	1,660 08
Costello, B.	3,480 00		Maloney, J. J.	3,000 00	
Coxon, T. I.	3,180 00		Marcotte, H. A. Y. .	5,280 00	
Cram, R. M.	4,500 00	1,421 35	Masson, P. A.	4,620 00	
Cross, D. E.	3,060 00		McBride, W. L.	3,660 00	
Crumb, R. W.	4,740 00	1,751 47	McCord, C. R.	5,400 00	594 84
Currie, G. R.	5,640 00	1,198 95	McGee, G. H.	3,780 00	
Currie, J. H.	4,140 00	546 74	McKendy, F. J.	3,540 00	
Davidson, J. E.	5,720 00		McQuarrie, C. H.	4,380 00	
Dawson, W. W.	5,200 00	670 87	Middleton, J. J.	3,660 00	
Donnell, A.	3,180 00		Montague, J. T.	3,480 00	
Doran, M.	4,080 00		Murdoch, G. L.	3,060 00	
Dupuis, H.	4,800 00		O'Connor, T. M.	3,000 00	
Dymond, J. M.	6,300 00		O'Neill, G.	3,480 00	1,700 18
Elson, A.	4,080 00	849 06	Pammatt, H. T.	3,360 00	
Enright, C. A.	3,060 00		Parent, P. R.	4,320 00	
Fleming, M. E.	3,060 00		Pepin, J. A. L.	4,080 00	637 67
Fletcher, G. E.	4,500 00		Perkins, H.	4,740 00	2,279 83
Forbes, J. D.	4,740 00		Pettigrove, H. R. ...	5,520 00	1,589 95
Ford, C. R.	4,380 00	1,652 76	Phelan, V. C.	6,300 00	
Francis, J. P.	4,080 00		Poupard, J. F. D.	3,180 00	
Geldard-Brown, M. ..	3,180 00		Ranger, R.	6,000 00	
Glen, F. H.	3,180 00		Richardson, C. J.	4,080 00	1,403 29
Govan, T. M.	3,060 00		Ritchie, G. W.	3,600 00	
Graham, W. P.	4,080 00	2,118 11	Robinson, C. C.	3,600 00	
Grant, J. D.	3,000 00	2,297 78	Roodman, S.	3,060 00	
Greene, G. G.	5,000 00	3,052 02	Rowat, J. M.	3,480 00	
Greenway, G. L.	3,480 00		Rump, W. J.	3,480 00	
Grimes, E. J.	4,080 00		Rutherford, H. R.	5,040 00	809 62
Grimshaw, J. C.	3,360 00		St. Arnaud, C. A.	3,180 00	
Gudgin, H. O.	3,660 00		St. George, C. E.	3,060 00	
Gunn, J. S.	3,180 00		Salter, P. E.	4,080 00	851 57
Hardy, E. H.	3,420 00		Scott, M. A.	3,060 00	
Haythorne, G. V. ...	5,800 00	980 87	Sly, C. J.	3,360 00	
Hereford, F. M.	3,780 00		Snider, D. R.	3,780 00	
Herget, R. J.	3,780 00		Sobb, F. J.	3,060 00	
Hooper, R. H.	4,380 00		Spence, H. A.	4,500 00	1,915 01
Houston, J. K.	3,060 00		Spring, W. F.	4,740 00	
			Stainsby, W.	4,080 00	
			Stevens, C. E.	4,740 00	
			Stewart, S. B.	3,660 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Strindlund, F. W.	3,060 00		Walton, S. J. G.	4,080 00	2,435 19
Stuart, N. D.	4,080 00	1,111 10	Warburton, J. A.	3,780 00	
Symes, A.	3,000 00	1,837 06	Waterman, A. M.	3,540 00	
Taber, R. H.	3,840 00	1,748 75	Wedge, J. A.	3,780 00	
Tait, O. R. O.	3,060 00		Wild, E. E.	3,180 00	
Taschereau, C. E.	3,240 00		Williams, K. N.	3,060 00	
Thompson, R. F.	6,000 00	677 39	Wilson, B.	4,620 00	
Trepanier, F. X. R. ..	5,640 00		Wilson, G. W.	3,540 00	
Turner, F. L.	3,360 00		Wilson, H. G.	3,060 00	
Tysoe, D. S.	3,300 00	911 46	Wolfe, P. B.	3,660 00	
Wagar, A.	3,060 00		Woolner, E. F.	3,480 00	
Walker, H. J.	5,280 00		Wyatt, J. M.	3,660 00	1,089 84
Wallace, J. W.	4,080 00		Yorston, G. W.	3,480 00	2,079 58

* Living allowance, annual rate.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses
Andrews, W. G.	\$ 1,876 27	Kinley, J. R.	2,255 86
Campbell, C. B.	1,000 46	Price, N. G.	603 07

UNEMPLOYMENT INSURANCE COMMISSION

Salaried employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>Administration</i>			<i>Ottawa—Continued</i>		
<i>Ottawa:</i>			Goulden, A. E.	3,180 00	
Bisson, J. G., Chief			Hall, C. L.	3,780 00	
Commissioner	\$ 9,000 00	\$ 625 93	Hamilton, R. A.		
Murchison, C. A. L.,			(including terminable		
Commissioner	8,000 00	1,444 11†	allowance, \$300)	4,380 00	
Tallon, R. J.,			Hartie, R. H.	3,660 00	1,659 88
Commissioner	8,000 00	1,021 98	Hudson, H. C.	5,100 00	
Abramson, J.	3,480 00		Jones, G. E. P.	4,140 00	
Argyle, J. V.	5,100 00	674 17	Kieffer, G.	3,300 00	
Bailey, T. G.	3,180 00		Laberge, E. P.	5,400 00	500 02
Barclay, R. G.	6,300 00	1,400 66	Lapierre, M. A. M. ...	3,540 00	1,191 37
Barry, C. W.	3,060 00		Lemay, A. G.	3,360 00	970 36
Beatty, R. L.	3,960 00	617 56	MacDonnell, D. J.	3,960 00	
Bricault, A. C.	4,500 00		MacPhail, L. L.	3,900 00	1,054 60
Brown, R.	4,740 00		Marsh, K. E.	3,900 00	
Burns, A. C.	4,140 00		Mathieu, J. R.	3,180 00	
Cameron, R. A.	3,420 00		McCormick, E. S.	3,060 00	
Catcart, C. C.	3,540 00		McGregor, J.	4,380 00	1,301 51
Compton, J. F.	4,080 00		McLaren, S. H.	7,500 00	
Consitt, F. H.	3,060 00		Mitchell, E. N.	4,080 00	
Copeland, R. K.	3,540 00		Moffat, K. P.	4,320 00	
Crosbie, M. C.	3,900 00		Morrison, G. M.	5,040 00	1,140 40
Currey, N. M.	4,500 00		Nicol, J. de C.	4,080 00	
Cuthbert, T. H.	3,060 00		O'Neill, M.	3,060 00	1,878 18†
Desormeaux, E. C.	5,340 00	680 18	Ralph, H. S.	5,340 00	
Dubuc, C.	5,040 00	569 82	Rene de Cotret, F. R..	4,500 00	
Dumouchel, J. G.	3,780 00		Retallack, N. M.	4,140 00	
Durocher, J. D.	3,840 00		Robertson, J. T.	3,540 00	
Elliott, E. F.	3,180 00		Roquet, E. C.	3,420 00	766 55
Ferguson, M.	3,060 00		Rutherford, W. K.	6,300 00	1,074 61
Fraser, L. T.	3,780 00	2,160 73	St. Georges, A.	3,300 00	
Goodall, G. B.	3,660 00		Shaw, O. J.	5,400 00	839 18
Gouin, H. T.	4,440 00		Shearer, G. I. ..	3,660 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>Ottawa—Concluded</i>					
Sims, R. H.	3,900 00	1,140 49	<i>Moncton:</i>		
Sinfield, E. W.	4,080 00		Baird, H.	4,500 00	
Sladen, R. V.	4,140 00		Beck, R. M.	3,060 00	
Smith, E. E.	3,900 00		Belyea, C. N.	3,780 00	1,291 47
Smyth, W. J. E.	4,620 00	872 83	Biggs, M. H.	3,180 00	1,168 41
Snodgrass, K. L.	3,420 00	824 99	Burke, G. R.	3,060 00	1,492 80
Stewart, J. H.	3,180 00		Coy, R. J.	3,600 00	2,061 48
Stewart, W. A.	3,660 00		Curry, L. J.	4,740 00	1,690 93
Theriault, R. J.	3,060 00		Davis, W. B.	4,080 00	
Thomson, W.	4,320 00		Delahunt, L. R.	3,180 00	1,093 92
Tosland, A. L.	4,740 00		Dunsworth, M. M.	3,300 00	1,803 50
Trowbridge, S. A.	3,060 00		Foley, A. F.	3,180 00	
Vogan, J. J.	3,540 00		Gibson, J. M.	3,660 00	
Wood, A.	4,080 00		Goudey, R. A.	3,780 00	626 85
Wood, A. E.	4,080 00		Hartley, R. P.	6,000 00	2,645 28
<i>Nova Scotia</i>					
<i>Amherst:</i>					
Burns, R. L.	3,180 00		Hay, D. W.	3,060 00	1,962 01†
<i>Halifax:</i>					
Allen, W. P.	3,060 00	2,017 78	Hillecoat, W. A.	3,240 00	1,687 09
Hibbert, B. K.	3,060 00		Keating, J. P.	4,080 00	
Hilton, D. H.	3,180 00		Lawson, G. F.	3,600 00	2,238 18
Lough, G. A.	3,840 00		MacAulay, P. N.	3,480 00	
MacDonald, J. K.	3,060 00		MacGregor, H.	3,960 00	808 39
Manson, E.	3,180 00		MacKenzie, D. S.	3,060 00	
Pagan, T. V.	3,060 00		MacKnight, J. R.	3,300 00	1,184 37
<i>Kentville:</i>					
Knowlton, C. D.	3,000 00		MacNeil, J. C.	3,360 00	
<i>New Glasgow:</i>					
Archibald, G. W.	3,540 00		McBeath, A. B.	3,060 00	1,206 19
McKay, G. E.	3,000 00		Morris, E. L.	3,600 00	1,592 94
Milton, A. V.	3,180 00	1,513 75	Murray, R. A.	3,000 00	
Nicholson, H. C.	3,060 00		O'Brien, S. B.	3,480 00	1,638 62
<i>Sydney:</i>					
Connolly, T. L.	3,840 00	635 13†	Purdy, G. H.	3,420 00	639 88
MacDonald, E.	3,180 00	772 81	Radford, T. B.	3,600 00	1,157 14
McCormick, M. E.	3,060 00		Roberts, W. M.	4,500 00	
<i>Truro:</i>					
Chisholm, H. K.	3,060 00	838 81	Ross, A. C.	3,660 00	937 58
McLaughlin, L. M.	3,180 00		Smith, R. S.	3,000 00	
<i>Yarmouth:</i>					
King, W. D.	3,000 00	561 05	Stanton, J. C.	3,060 00	979 46
O'Neill, H. M.	3,180 00	953 91	Steeves, W. I.	3,000 00	
<i>Prince Edward Island</i>					
<i>Charlottetown:</i>					
Murley, J. B.	3,180 00		Thompson, A. E.	3,060 00	
<i>New Brunswick</i>					
<i>Bathurst:</i>					
Chiasson, P. L.	3,120 00		Trent, W. A. D.	3,540 00	
<i>Campbellton:</i>					
Fournier, A. L.	3,180 00		Webster, M. E.	3,060 00	541 35†
Leger, C. J.	3,000 00	974 65	Wells, J. C.	3,060 00	
Price, E. B.	3,180 00	725 35	Wetmore, G. B.	3,060 00	851 42†
<i>Edmundston:</i>					
Hebert, J. E.	3,180 00		<i>Saint John:</i>		
Leblanc, J. A.	3,180 00	1,166 90	Belliveau, F.	3,420 00	
<i>Fredericton:</i>					
Colpitts, H. T.	3,180 00	921 61	Connely, G. E.	3,180 00	
Gibson, F. B.	3,000 00		Gamble, R. E.	3,000 00	
<i>Quebec</i>					
<i>Chicoutimi:</i>					
<i>Drummondville:</i>					
<i>Granby:</i>					
<i>Hull:</i>					
<i>Angers, G. E.</i>					
<i>Boucher, O.</i>					
<i>Charron, J. E. W.</i>					
<i>Frederick, A.</i>					
<i>Motard, L. R.</i>					
<i>Ouellette, W.</i>					
<i>Tremblay, J. R.</i>					

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Joliette:			Montreal—Continued		
Gosselin, L. P.	3,360 00		Debellefeuille, J. J. ...	3,000 00	
Jonquiere:			de Grosbois, W. G. B. .	3,600 00	974 80
Dufour, F.	3,480 00		Delongchamp, J.	3,000 00	
Lachute:			Deschamps, O.	4,740 00	
Lamontagne, J. G. ...	3,180 00		Desjardins, R. J.	3,000 00	911 28
Levis:			Deslauriers, R. O.	3,060 00	
Lafamme, J. E.	3,000 00		Desnoyers, J. M. R. .	3,060 00	
Lambert, T.	3,360 00		Desrosiers, J. H.	3,060 00	
Matane:			Dicaire, M. D.	3,180 00	
Boisvert, G. A.	3,180 00	545 75†	Dion, M. O. J.	3,780 00	
Montreal:			Dionne, E. A.	3,780 00	
Appleby, P. R.	3,000 00		Diotte, L.	3,120 00	
Asselin, A.	3,360 00		Doiron, J. E.	3,300 00	
Avis, F. E.	3,060 00		Downing, G. M.	3,600 00	1,235 34
Baignee, M.	3,060 00	728 40†	Drapeau, A.	3,000 00	
Baillargeon, J. O.	3,780 00	999 56	Drasse, R. G.	3,180 00	
Barbeau, J. R. A.	3,000 00		Dubois, M. A.	3,000 00	
Barker, W. H.	4,500 00		Dubrule, M.	3,360 00	
Barnes, J. C.	3,060 00		Dugas, L.	3,060 00	
Beauchamp, A. W.	3,060 00		Dupuis, R.	4,860 00	
Beaudry, G. J.	3,480 00		Duquette, L. E.	3,360 00	
Beaulieu, C.	3,660 00		Fecteau, J. C. L.	3,300 00	
Bechard, M.	3,000 00		Fishbourne, T. A.	3,480 00	
Belec, A. J.	3,060 00	1,479 12	Ford, R. F.	3,180 00	
Bellemare, C.	3,480 00		Fortier, R. C.	3,180 00	
Bergevin, L. M.	3,600 00	1,537 46	Gagne, A.	3,600 00	1,729 45
Berube, Y.	3,300 00		Gagne, J. P.	3,060 00	
Bissonnette, L. H. ...	3,000 00		Gagnon, C. H.	3,180 00	1,235 01
Blondin, A. A.	3,480 00	1,748 07	Gaudette, J. A. P.	3,600 00	644 65
Blouin, J. M.	3,180 00		Gendron, A.	3,180 00	
Boily, F.	3,660 00		Girard, J. L.	3,060 00	
Boisvert, R.	3,420 00		Girouard, J. L. A.	3,600 00	1,697 77
Bourgoin, J. W.	3,360 00		Girouard, J. R.	3,300 00	
Bouthillier, A. J.	4,800 00		Grandbois, G. A.	3,360 00	
Boutin, A. E.	3,060 00		Gravel, P. H.	3,300 00	
Bouvrette, B.	3,060 00		Gregoire, A. H.	4,020 00	
Brabant, L. G. H.	3,060 00		Grenier, L.	3,180 00	1,103 86
Brander, W. R.	3,000 00		Groulx, R. H.	3,780 00	864 57
Brodeur, G.	3,180 00		Guay, J. T. M.	6,000 00	
Bruneau, J.	3,180 00		Guertin, M.	4,500 00	
Cabana, M.	3,660 00		Guertin, R.	3,060 00	
Cadotte, M.	3,300 00		Guilbault, A. A.	3,180 00	
Caine, G. W.	3,060 00	865 66	Guy, J. A.	3,180 00	
Camire, J. J. P.	3,000 00		Guyon, H.	3,660 00	
Carmel, M.	3,600 00	1,147 79	Harel, J. E.	3,180 00	
Caron, J. E. H.	3,060 00		Heffernan, J. G. P.	4,980 00	
Caya, J. J.	3,240 00	902 38	Heywood, F.	3,060 00	
Chabelle, F. X.	3,780 00		Holly, T. M.	3,720 00	
Chales, C.	3,300 00		Labelle, P. A.	3,780 00	
Charette, E.	3,600 00	1,851 19	Lacasse, V.	3,780 00	
Charron, J. E.	3,180 00	667 70	Lacombe, A.	3,060 00	
Chayer, J. E.	3,060 00		Lafleur, L. M. G.	3,060 00	
Christie, D.	3,960 00		Lafond, L. J.	3,780 00	
Cloutier, N.	3,000 00		Langelier, M.	3,060 00	
Comolli, J. E. L.	3,480 00		Langevin, J. I.	3,600 00	1,840 84
Cornell, E. R.	3,780 00		Langlois, R.	3,780 00	
Cornez, J.	3,780 00		Laporte, J.	3,000 00	576 55
Cote, R.	3,180 00		Laurence, C. E. O.	3,060 00	
Coulombe, J. I.	3,180 00		Lauzon, C. A.	3,060 00	
Danis, L.	3,060 00		Lefebvre, E.	3,180 00	
Dauth, H. T.	3,540 00		Legare, J. G. L. P. ...	3,000 00	
Davies, L. B.	3,060 00		Leger, J. A.	3,060 00	
Davis, S. G.	3,180 00		Lemieux, Y.	3,660 00	
			Lesage, J. P.	3,000 00	1,829 55

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Montreal—Concluded			Quebec—Concluded		
Lessard, C. C.	3,060 00		Brousseau, V.	3,660 00	
Loiselle, R. S.	3,060 00		Cloutier, J. B.	3,360 00	
Marchessault, H.	3,360 00		Daoust, H.	3,180 00	
Marcoux, P. H.	3,060 00		Deraspe, A.	3,360 00**	
Marion, J. R.	3,600 00	1,421 95	Dorval, J. P.	3,180 00	
Marion, R.	3,660 00		Duperre, G. V.	3,060 00	
Martin, J. P.	3,000 00		Dupont, J. A.	3,060 00	
Martineau, A.	3,180 00		Fleury, J. O. L.	3,660 00	
Massue, J. G. N.	3,360 00		Fontaine, E.	3,060 00	
Mayer, C. S.	3,180 00		Gagne, J. L.	3,060 00	
McGillivray, F. E.	3,180 00		Lafrance, L.	3,180 00	
McGregor, O. F.	3,060 00		Laliberté, G.	3,060 00	
Morache, L. A.	3,180 00		Lemieux, M. E. G.	3,000 00	
Morinville, J. M.	3,060 00		Maranda, C. R.	3,060 00	
Muhlstock, A. W.	3,660 00		McGoldrick, J. A. T. ..	3,060 00	
Nadeau, P. H.	3,000 00		Picard, S.	4,740 00	
Neveu, A. O.	3,660 00		Roy, R.	3,180 00	1,325 76
Noel, L.	3,060 00		Tardiff, R.	3,000 00	
Ouimet, A. L.	3,180 00	631 85†	Tousignant, J. H.	3,060 00	
Parent, J. G. R.	3,660 00	1,608 31	Trepanier, M. B.	3,060 00	
Patenaude, L.	4,080 00		Valliere, P.	3,060 00	
Pelletier, N. A.	3,060 00		Rimouski:		
Perrier, J. L.	3,060 00		Morissette, G. O.	3,180 00	
Perry, A. J.	3,060 00		Riviere du Loup:		
Pineau, C. T.	3,060 00		Boisvert, L. E.	3,000 00	
Pitre, J.	3,060 00		Carpentier, J. O.	3,180 00	1,217 66
Poirier, J. L.	3,360 00		Rouyn:		
Poirier, R. J.	3,000 00		Metivier, E.	3,180 00	534 25
Poitrass, L. E.	3,300 00		Primeau, G. J.	3,540 00	
Provost, G.	3,180 00		St. Hyacinthe:		
Racine, R. F.	3,000 00		Beaulieu, L. R.	3,300 00	
Reid, G. P.	4,500 00		Mineau, E. E.	3,180 00	
Reid, J. A.	3,000 00		St. Amand, A.	3,000 00	
Renaud, J. A.	3,360 00		Tessier, M.	3,000 00	
Robillard, G. A. F.	3,060 00		St. Jean:		
Rodier, P. E.	3,780 00	1,978 50	Gaudette, J. G.	3,000 00	
Roy, J. S.	4,500 00		Lomme, G. R.	3,540 00	
St. Cyr, J. L.	3,360 00		St. Jerome:		
St. Laurent, J. E.	4,080 00		Arbour, E.	3,180 00	
Seguin, J. E. G.	4,380 00		Sanderson, W. H.	3,180 00	
Senecal, E.	3,540 00		Ste. Therese:		
Shaw, H. C.	4,020 00		Gauvreau, C.	3,180 00	
Shepard, S.	3,180 00		Shawinigan Falls:		
Tache, A. D.	4,440 00		Bellefeuille, J. C. M. ..	3,540 00	
Tardif, A. L. G.	3,000 00		Bergeron, E.	3,060 00	
Tellier, G.	3,780 00		Sherbrooke:		
Theberge, R.	3,060 00		Boisvert, J. D.	3,180 00	
Therault, A.	4,020 00	1,420 00†	Duchesne, G.	3,060 00	
Tisner, M. Y.	3,060 00		Fortier, E. H.	3,840 00	
Toupin, D.	3,060 00		Mercier, B.	3,060 00	616 42
Tremblay, A. D.	3,000 00		Normandin, L. P.	3,660 00	
Trudeau, J. A.	3,060 00		Roy, J. P.	3,180 00	1,339 88
Vachon, J. O.	3,060 00		Turcotte, L.	3,060 00	
Vaillancourt, J. A. D. .	3,000 00		Sorel:		
Vallee, C. Y.	3,360 00		Cournoyer, E. F.	3,120 00	
Vezina, R.	3,240 00	910 63	Lefebvre, J. A.	3,180 00	836 38
Viau, L.	3,180 00		Three Rivers:		
Wilson, J. G. A.	3,060 00		Baril, J. F.	3,060 00	
Port Alfred:			Piche, W.	3,540 00	
Reid, J. N.	3,180 00		Racicot, L. P.	3,300 00	
Quebec:			Warren, J. H.	3,060 00	
Alley, G. D.	3,180 00				
Belanger, J. R.	3,060 00				
Bouchard, J. O.	3,060 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Valleyfield:			Kingston:		
Ladouceur, L.	3,540 00		Black, W. P.	3,840 00	2,656 20†
Victoriaville:			Brittain, A. A.	3,420 00	987 90
Levreault, J. C.	3,120 00		Farrell, W. W.	3,060 00	
<i>Ontario</i>			Kirkland Lake:		
Barrie:			Ramsay, W.	3,540 00	
Fox, C. M.	3,180 00	583 37	Kitchener:		
Scott, G. H.	3,180 00	531 80	Boyer, C. W.	3,840 00	
Belleville:			Cochrane, L. G.	3,180 00	
Coles, H. L.	3,180 00	922 42	Cressman, C. W.	3,060 00	
Reed, H. H.	3,180 00		Hamilton, R. S.	3,000 00	
Risto, E. A.	3,180 00	641 71	Simpson, W. J.	3,420 00	
Bracebridge:			Summers, M. R.	3,060 00	
Paterson, W. N.	3,060 00	946 25	Thomas, A. S.	3,180 00	
Towns, W.	3,180 00		Leamington:		
Brantford:			Penfold, R. W.	3,180 00	
Bennett, H. W.	3,000 00	704 83†	Lindsay:		
Forbes, T. J. S.	3,180 00		Bertie, K. A. L.	3,060 00	911 22
Harris, J. C.	3,840 00		London:		
Brockville:			Ball, R. W.	3,780 00	
McDonald, J. C. E. ...	3,180 00		Bell, G. A. J.	3,060 00	
Moden, E. G.	3,180 00		Bird, W. J.	3,180 00	
Chatham:			Houston, S. C.	3,060 00	
Beaudoin, F. G.	3,240 00	1,011 11	Lake, H. I.	3,180 00	
McMordie, W.	3,180 00		Livingston, H. S.	3,060 00	
Collingwood:			Loughlin, J. J.	3,060 00	
Burmister, R. S.	3,180 00		McGill, W. A.	3,180 00	
Cornwall:			McKay, E. M.	3,060 00	
Laframboise, J. R. ...	3,840 00		Metcalfe, K. S.	3,060 00	
Fort Frances:			Ryan, J. P.	4,140 00	
Turgeon, G. J.	3,180 00		Winter, G. T.	3,480 00	
Fort William:			Midland:		
Farrow, B. T.	3,840 00		Humphries, H. A. W. .	3,180 00	
Hunt, A. E.	3,180 00		Newmarket:		
Nairn, W. S.	3,180 00	894 53	Griffin, E. H.	3,180 00	858 04
Galt:			New Toronto:		
Oliver, R.	3,180 00		Reid, H. N.	3,840 00	
Guelph:			Niagara Falls:		
Ryde, J. A. N.	3,540 00		Brant, T. W.	3,540 00	
Hamilton:			Whamond, G. H.	3,180 00	
Ashley, C. J.	3,300 00		North Bay:		
Barton, S.	3,780 00		Dann, H. F.	3,480 00	
Cline, S. W.	3,360 00		Desormeaux, P. G. ...	3,060 00	
Cowan, G. W.	3,060 00		Niblett, L. A.	3,180 00	1,308 46
Craig, J. V.	3,180 00		Tassie, J. S. G.	3,660 00	
Hartwell, E. L.	3,060 00		Orillia:		
Hughes, J. N. W.	3,180 00		Muir, C. A.	3,180 00	
Hyder, F. O.	3,180 00	584 97	Oshawa:		
Jefferess, A. H.	3,360 00		Coulson, L. F. D.	3,840 00	
King, N. E.	3,060 00		Hodgson, N.	3,060 00	
Mayall, W.	4,740 00		Owen, D.	3,060 00	
McDonald, A. L.	3,180 00		Tremeer, F. A. M. ...	3,180 00	
Osier, J. E.	3,060 00		Ottawa:		
Pollock, A. T.	3,300 00		Baker, A. K.	3,000 00	
Tweedley, F. S.	3,180 00	757 50	Belanger, M. A.	3,000 00	
Wilson, A. G.	3,360 00		Boudreau, O. L.	3,420 00	
Hawkesbury:			Bradley, J. D.	3,060 00	
Parisien, L. L.	3,180 00		Dickinson, W. H.	3,180 00	520 37
			Falconer, P.	3,060 00	
			Forbes, S. H.	3,780 00	
			Joly, J. V.	3,180 00	
			Kemp, M. J.	3,000 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Ottawa—Concluded			Toronto—Continued		
MacCracken, J. A.	3,180 00		Caswell, I. R.	3,060 00	
Major, R. A.	3,180 00		Champagne, E. T. ...	3,060 00	
Monahan, J. J.	3,180 00		Charters, E. C.	3,180 00	567 02
Pratt, R. F.	4,740 00		Clark, D. G.	3,360 00	
Quilty, S. P.	3,360 00		Clougher, E. J.	3,000 00	
Smith, R. M.	3,180 00		Collins, A. B.	3,600 00	1,100 43
Villeneuve, I. A.	3,060 00		Collins, G. S.	5,340 00	
Owen Sound:			Collins, R. G.	3,360 00	
Noble, O. A.	3,180 00	770 49	Condy, W. F.	4,080 00	
Paris:			Conlon, H.	3,660 00	
Wells, W. H.	3,180 00		Cook, M. W.	3,600 00	
Pembroke:			Cooper, N. R.	3,600 00	1,748 27
Fortier, E. C.	3,120 00		Coulson, R.	3,180 00	
Raymond, G. E. L. ...	3,180 00	1,382 36	Crosdale, R. C.	3,600 00	978 96
Peterborough:			Davison, W.	4,080 00	1,416 41†
Mellis, W. H. L.	3,540 00		Day, H. N.	3,060 00	
Stewart, A. G.	3,180 00	760 59	Devlin, J. D.	3,240 00	2,133 56
Woods, H. J.	3,180 00		Dickie, W. H.	3,180 00	
Port Arthur:			Doughty, H. A.	3,060 00	
Morrison, M. K.	3,840 00		Drage, A. L.	3,060 00	
Port Colborne:			Duncan, W. N.	3,000 00	
Campbell, C. D.	3,180 00		Dunham, A. G.	3,660 00	
St. Catharines:			Dunsmore, C. P.	4,380 00	
Clarke, R. F.	3,840 00		Dwyer, J. F.	5,100 00	
Cunningham, L. P. ...	3,060 00		Ellison, O. E. T.	3,660 00	
Rose, M. K.	3,000 00		Ennis, H. R.	3,600 00	1,324 11
St. Thomas:			Farley, J.	3,420 00	
Lark, R.	3,000 00		Ferrier, A. R.	3,600 00	
Sarnia:			Fleet, H. E.	3,960 00	
Babcock, L. A.	3,360 00		Fleming, H. A.	3,060 00	
Stephenson, W. R. ...	3,180 00		Foster, J. R.	3,780 00	
Sault Ste. Marie:			Gibson, G. A. L.	4,440 00	
Horwood, A. B.	3,240 00		Girardot, F. R.	4,500 00	
Smiths Falls:			Graham, N. E.	3,180 00	{ 1,212 00*
Nesbitt, T. B.	3,180 00	950 45			{ 1,013 14†
Stratford:			Grant, E. L.	3,000 00	
Ballantyne, W. M. ...	3,180 00	1,253 39	Gray, L. H.	3,180 00	
Ego, W. A.	3,180 00		Gray, R. M.	3,180 00	
Watt, R. N.	3,540 00		Growcock, R. J.	3,060 00	
Sudbury:			Helm, E. W.	3,420 00	794 48
Hall, R. H.	3,840 00		Henry, W.	3,060 00	
Parker, E. J.	3,060 00		Hosken, S. G.	4,380 00	
Trainor, C. J.	3,060 00		Hurley, H. P.	3,300 00	
Timmins:			Irwin, D. K.	3,060 00	
Charron, G. E.	3,840 00		Jobling, L. D.	3,000 00	
Rymer, D.	3,180 00	637 55	Jones, C. L.	3,540 00	
Toronto:			Jones, P. G.	4,800 00	
Ashdown, A. V.	3,060 00		Jordan, J. C.	3,000 00	
Blanchard, B. R.	3,300 00		Kenmure, J. W.	3,060 00	
Boake, M. F.	3,000 00		Kidd, G. H.	3,180 00	925 75†
Booker, G. A.	3,000 00		Kraemer, C. E.	3,000 00	
Boyd, J. A.	3,060 00		Leahy, A. P.	3,600 00	2,350 69
Bradley, L. W.	3,360 00		Lukey, R.	3,060 00	
Brown, M. D. S.	3,180 00		MacBride, M. H. ...	3,600 00	1,600 59
Buchanan, F. M.	3,600 00		MacCarthy, R.	3,480 00	
Buckley, G. A.	4,500 00		MacCrimmon, P. C. ...	3,180 00	
Burr, A. E.	3,000 00		MacMillan, W. H. ...	3,300 00	889 45
Burrows, W. J. H. ...	3,060 00		Mangan, M. F.	3,300 00	
Butt, F. C.	3,360 00		Marentette, J. C. ...	3,300 00	
Carr, E.	3,120 00	1,515 70	Matthews, B. J.	3,420 00	
			McArthur, W. R.	3,060 00	
			McCaul, R. M.	3,060 00	
			McCrimmon, N.	3,000 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Toronto—Concluded					
McCullagh, D. G. ...	3,660 00		Weston:		
McFarquhar, C. C. ...	3,780 00	666 04	Banting, E. D.	3,540 00	
McIrvine, M.	3,540 00	568 56†	Windsor:		
McKay, F. A.	3,480 00	561 76	Bound, F. G.	3,060 00	
McLaughlin, D. H. ...	3,780 00	605 79†	Coristine, H. B.	3,180 00	1,136 26
McRoberts, J.	3,180 00		Dalley, G. F.	3,180 00	
Merrill, E. L.	4,500 00	967 82	Ferguson, F. P.	3,360 00	
Miller, W.	3,180 00	783 28	Hatfield, W. H.	3,060 00	
Morrison, C. R.	3,600 00	984 05	Holmes, W. M.	3,660 00	
Mortimer, R. C.	3,060 00	1,738 50†	Linegar, J.	3,660 00	2,236 29†
Morton, J. T.	3,660 00		Monforton, P. N.	3,060 00	
Mosley, H. S.	3,060 00		Petrimoult, L. A.	3,180 00	
Murphy, D. F.	3,360 00		Stratton, H. C.	4,740 00	
Murphy, M. L.	3,060 00		Woodstock:		
Murray, A. G.	3,180 00		Poste, R. E.	3,180 00	
Nash, T. H.	3,360 00	694 45†	Riley, W.	3,180 00	
Page, H. J.	3,180 00		Manitoba		
Phillips, T. A.	3,600 00	1,363 75	Brandon:		
Prada, L.	3,420 00		Bain, A. O.	3,540 00	
Putman, C. E.	3,540 00		Dillistone, E. F.	3,180 00	
Rackham, A.	4,500 00		Winnipeg:		
Raper, C. S.	4,080 00		Anderson, R. G.	3,840 00	
Richardson, W. E. ...	3,660 00		Bate, R. M. J.	3,900 00	
Rooney, E. L.	3,000 00		Bouttell, M. E.	3,060 00	
Runnyon, J. H.	3,000 00		Brown, A. F.	3,780 00	
Russell, W. J.	3,780 00		Campbell, M.	3,480 00	1,135 64†
Sabine, C. M.	3,180 00		Chesley, J. A.	3,180 00	
Saunders, Y. T.	3,240 00	1,417 49	Clarkson, P. K.	3,360 00	
Sauriol, B.	3,060 00		Coombes, H. N. S. ...	3,180 00	
Scammell, P. F.	3,000 00		Crookshanks, E. J. ...	3,120 00	1,509 81
Scott, W. G.	3,780 00	792 97	Cumming, A. B.	3,180 00	
Sewell, F. F.	3,060 00		Darracott, W. H. L. ...	5,040 00	
Sharrer, J. A.	3,780 00	2,942 43†	Duncan, W.	4,500 00	779 85
Shaw, S. J.	3,180 00	600 45	Froom, J. R.	3,420 00	
Simons, L. G.	3,060 00	3,747 52†	Gerry, E. W.	3,360 00	
Smith, A. J.	3,180 00	771 05	Halford, W. E. G.	3,060 00	
Sneath, J. F.	3,180 00		Hamilton, D. K.	3,420 00	659 15
Spencer, H.	3,060 00		Heap, J. F.	3,600 00	2,075 46
Sullivan, B. G.	6,900 00	1,109 42	Hudson, C. R.	4,740 00	
Stevenson, R.	3,720 00		Kenyon, W. G.	3,180 00	2,123 86
Stickle, W. G.	3,420 00		Kristjansson, J. F. ...	3,780 00	
Temple, J. W.	5,340 00	591 79	Landon, C.	3,660 00	543 23
Tox, J.	3,060 00		Lang, P.	3,060 00	
Treleaven, K. N.	4,440 00	576 63	Laycock, H. O.	3,060 00	
Trent, R. O.	3,300 00		Lewis, R. N.	3,180 00	
Walker, J. B.	3,780 00		Luders, T. C.	4,080 00	553 00
Webb, E. V.	3,060 00		Lysecki, J. J.	3,660 00	922 15†
Webster, F. M.	3,000 00		McCauley, G. A.	3,960 00	610 00
Weir, J. W.	3,060 00		McCreath, C.	4,260 00	
Welter, F. L.	3,900 00		McGuinness, F. G.	3,660 00	1,060 55
Wheeler, W.	3,180 00		McLeod, M. C.	3,180 00	
Wilburn, E. A.	3,180 00		Morgan, M. R.	3,480 00	
Wright, F. M.	3,060 00		Murray, W. S.	3,000 00	
Wright, W. E.	3,780 00	566 40	Nash, F. C.	3,180 00	
Trenton:					
Russell, J. W.	3,120 00		Parker, J. H.	3,180 00	
Walkerton:					
Albright, L.	3,180 00	901 05	Phelan, P. G.	3,600 00	
Wallaceburg:					
Picard, W. J.	3,600 00		Pilgrim, F. W. H. ...	3,180 00	
Welland:					
Cassels, J. M.	3,180 00	979 99	Reid, T. H.	3,180 00	
Ovenden, H. D. E.	3,540 00		Rhodes, F.	3,180 00	1,264 20
			Roh, A. K.	3,180 00	
			Rudd, W. R.	3,180 00	
			Ruth, R. H.	3,180 00	
			Taylor, J. S.	3,180 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>Winnipeg—Concluded</i>			<i>Calgary—Concluded</i>		
Thompson, H. J.	3,360 00		Van Larken, T. J.	3,360 00	
Turnbull, W.	3,360 00	2,030 21	Wilson, E. J.	3,240 00	
Turner, J. A.	3,300 00		Drumheller:		
Vance, D. A.	3,060 00		Sanders, V. Q.	3,180 00	
Waldram, E. L.	3,060 00		Edmonton:		
Warde, L. S.	3,000 00	519 65	Atkin, W.	3,060 00	
Wayling, G.	3,600 00	2,369 75	Black, H. R.	3,060 00	
White, F. J.	6,300 00	2,475 12	Cameron, P. I.	3,060 00	
Winter, G. E.	3,480 00	798 18†	Carnill, W.	4,740 00	
Wood, J. E.	3,180 00		Cave, H. E.	3,180 00	879 40†
<i>Saskatchewan</i>			Davison, E. H.	3,060 00	
Moose Jaw:			Flynn, S. T.	3,060 00	
McIntyre, H. A.	3,060 00	1,798 37	Gascoyne, H.	3,180 00	616 98
Waite, E. J.	3,540 00		Fitzpatrick, R. C.	3,060 00	634 72
Young, D. J. M.	3,060 00	687 25	Gemibrand, G.	3,180 00	
North Battleford:			Grodeland, J. I.	3,060 00	
Shaw, J. A. D.	3,180 00		Huggett, R. H.	3,000 00	
Prince Albert:			Lyons, K. G.	3,060 00	
Conroy, T. J. E.	3,540 00		MacDonald, J. F.	3,180 00	634 40
Regina:			McClements, J. S.	3,180 00	1,413 60
Butler, C. N.	3,420 00		Moraw, W. C.	3,540 00	
Butler, P. S.	3,060 00		Page, J. N.	3,060 00	998 01
Hitchcock, F. C.	3,480 00	1,794 65†	Paterson, W. G.	3,420 00	
Johnston, R. L. H.	3,060 00		Peel, R. W.	3,060 00	967 16
Johnston, W. D.	3,180 00	1,545 33	Radke, A.	3,360 00	
Lake, I. D.	3,000 00		Smitten, W.	3,600 00	1,720 63
Porter, W. D.	3,300 00	2,467 85	Thomas, D. R.	3,060 00	
Reid, R. J.	3,180 00	674 40	Valens, H. H.	3,360 00	
Robinson, H. L.	3,840 00		Wall, C. E.	3,180 00	877 40
Rosson, H.	3,000 00		Lethbridge:		
Softley, I. C.	3,180 00	717 75	Lynn, J.	3,540 00	671 35†
Saskatoon:			Parker, J. M.	3,180 00	
Berklund, S. J.	3,060 00		Snow, H. M.	3,180 00	541 70
Blackburn, J. E.	3,060 00	926 09	Medicine Hat:		
Bowers, R.	3,840 00		McLane, J. W.	3,180 00	
Dunseith, O. P.	3,000 00		Red Deer:		
Gray, R. E.	3,060 00		Gibson, J.	3,000 00	
Jory, G. S.	3,180 00	685 70	<i>British Columbia</i>		
Simmons, A. E.	3,180 00	861 01	Chilliwack:		
Woolner, H. K.	3,300 00		Lockwood, E. J.	3,180 00	
Yorkton:			Kamloops:		
Panser, R. C.	3,180 00		Duthie, J. F.	3,180 00	
<i>Alberta</i>			Linnell, W. H. B. ...	3,060 00	
Blairmore:			Kelowna:		
Lote, F. J.	3,180 00		Topley, E. J.	3,420 00	
Calgary:			Nanaimo:		
Annand, R. G.	3,180 00	878 25	Carrigan, J. T.	3,120 00	
Bulhard, W.	3,360 00		Heller, C. W.	3,180 00	1,218 70
Duncan, J.	3,060 00	981 39	Nelson:		
Hignell, G. E.	3,180 00		Wallach, G. C.	3,120 00	
Jenkins, T.	3,060 00		New Westminster:		
Jones, E. L.	3,060 00		Hambly, M. A.	3,000 00	
Martin, S. G.	3,780 00		Kennedy, R. M.	3,180 00	871 74
McCadden, C.	3,180 00	574 05	Port Alberni:		
Parsons, A. J.	3,180 00		Allan, W. J.	3,180 00	
Pitt, W.	3,060 00		Prince George:		
Ricks, L. J.	3,060 00		Forrester, W. L.	3,180 00	552 11†
Sawyers, C. E.	3,180 00				
Smith, J. J.	3,660 00				
Stuart, D. A.	3,180 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Vancouver:					
Alexander, M.	3,060 00		Vancouver—Concluded		
Anderson, W. G.	3,180 00		Moreton, F. E.	3,060 00	
Banks, C. H.	3,900 00		Morley, E. S.	3,480 00	
Barnett, L.	3,060 00		Morris, C. M.	3,000 00	
Begg, W. T.	3,360 00		Murray, M. K.	3,060 00	
Bennett, J.	3,060 00	3,539 17†	Neish, J.	3,780 00	
Bourque, R. R. J.	3,180 00	813 68	Newton, J. A.	3,060 00	
Bradbury, E. R.	4,080 00		Nicholson, A. L.	3,180 00	
Bryce, T. W.	3,060 00	570 81	Nicol, W.	3,420 00	
Burns, J. H.	3,060 00		Noakes, A. E.	3,180 00	
Cole, C. M.	3,960 00		Norman, D. L.	3,180 00	
Dalgleish, A.	3,480 00		Olver, E. H.	3,720 00	622 62
Davidson, R. J.	3,180 00		Oshaski, T. A.	3,060 00	
Dickins, F. C.	3,180 00		Patriquin, P. H.	3,060 00	
Ellam, C. W.	3,060 00		Peters, G.	3,000 00	
Etchell, C.	3,480 00		Phillely, H. C.	3,300 00	
Finnsson, G. A.	3,300 00		Pomfret, S. J.	4,080 00	
Foy, F. C.	3,660 00		Robertson, J. E.	3,480 00	1,398 89
Galbraith, H. T.	3,180 00		Robinson, W. J.	3,060 00	
Gilbert, L.	3,060 00		Sharman, F.	3,000 00	
Haggman, L. F.	3,300 00	957 94	Smith, C. E.	3,060 00	
Halstead, W.	3,060 00		Stephenson, D. J.	4,740 00	
Hamilton, F. A.	3,180 00		Stephenson, N. L. ...	3,060 00	
Holmes, A. E.	3,060 00		Stone, W. G.	3,360 00	1,552 83
Hood, A. W.	3,060 00		Sword, J. B. D.	3,600 00	
Horrobin, W.	4,500 00	733 25	Tate, J.	3,060 00	
Jackson, R. E.	3,660 00		Teasdale, R. R.	3,000 00	
Joyce, C. W.	3,180 00		Turnbull, D. C.	3,060 00	
Keetch, H.	5,040 00		Warrior, R. W.	3,060 00	
Kyle, S. H.	3,660 00		White, B. G.	3,180 00	
Laing, N. H.	3,180 00	600 66	Williams, E.	3,660 00	568 33†
Lanning, R. E.	3,360 00		Wood, J. E.	3,780 00	
Lawrence, G. E. G. ...	3,000 00		Vancouver North:		
Leigh, W. J.	3,360 00	1,367 26	Hayes, R.	3,060 00	
MacCulloch, F.	3,060 00		Vernon:		
MacInnes, C. W.	3,180 00		Clarke, K. G.	3,180 00	
MacKay, H. M.	3,060 00		Victoria:		
McGee, E. R.	3,060 00		Loggie, J. H.	3,420 00	
McIlwraight, G. E. ...	3,000 00		Mudge, C. A.	3,840 00	
McKeon, F. L.	3,000 00		Rutherford, W. D.	3,060 00	
McKinstry, W.	6,000 00	1,645 74	Smith, H. W.	3,060 00	
McLarty, A.	3,060 00		Tuckwell, A. W.	3,060 00	
Millar, J. A.	3,000 00				

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Newfoundland					
St. John's:		New Glasgow:			
Morry, T. G.	666 12	Ellis, C.	588 80	Prince Edward Island	
Nova Scotia		MacDonald, R. H. ...	804 89†	Charlottetown:	
Amherst:		Muirhead, C. W. ...	2,406 60	Bryanton, S. C.	741 61
Brown, T. N.	596 75	Roper, J. N.	661 82	Campbell, G. G. ...	1,099 72
Reid, A. B.	986 50	Webster, A. W. ...	525 25	McKearney, F. A. ...	1,209 26
Bridgewater:		Sydney:			
Morrison, B. C. ...	1,279 71	Gillis, E.	579 90	Summerside:	
Halifax:		MacLean, K. C. ...	749 14	Cannon, E. G.	808 03†
Fry, J. F.	521 56	Penman, A.	637 86	New Brunswick	
Kentville:		Redmond, C. H. ...	566 97	Fredericton:	
Huffman, L. H. ...	540 50	Yarmouth:			
Ruffee, G. H.	537 41	Wright, A. R. ...	706 57	McKaskell, W. S. ...	683 55

	Travelling expenses		Travelling expenses		Travelling expenses
Moncton—Concluded		Thetford Mines:		Winnipeg:	
Humes, R. A.	895 83	Poulin, L.	1,266 89	Johnston, S. B. ..	820 35
Steeves, A. N.	570 05	Three Rivers:		MacTavish, R. J. .	2,367 85
White, C. A.	581 79	Chartray, M.	696 06	Oberlin, C. W. ...	1,464 78
Saint John:		Forest, R.	845 22	Potvin, G. T.	1,448 59
Carney, W. N. ...	514 75†			Reihl, M.	582 40†
Foster, E. L.	802 19†	Ontario			
Pearson, B.	1,105 97	Collingwood:		Saskatchewan	
Sussex:		Johnston, J. W. ..	970 54	Moose Jaw:	
Forbes, L. R.	511 52†	Cornwall:		Grieve, T. L. H. ..	693 30
Whalen, E. J.	504 27	Beaulieu, R. W. ...	1,322 79†	Prince Albert:	
Woodstock:		Fort William:		Turnbull, I. G. ...	828 54
Hay, H. D.	1,190 92	Hopper, H.	1,114 35	Regina:	
Quebec		Hurst, V. G.	1,307 86†	Forsyth, A. F.	729 34
Chandler:		Guelph:		Govan, J.	655 70
Thibault, R.	1,308 01	Weiler, A. L.	875 51	Kerley, G. E.	609 15
Chicoutimi:		Hamilton:		Saskatoon:	
Duperre, G.	867 17	Turley, T.	1,975 69†	Esson, E.	4,141 58†
Hull:		Kingston:		Hill, E. R.	932 84
Pharand, J. B. ...	940 16	McGhee, G. B. ...	582 09	Lockerbie, A. E. .	529 10
Joliette:		Kirkland Lake:		McKay, C. M.	720 32
Gagnon, J. H. ...	1,181 12	Mitchell, C. M. ..	704 95	Alberta	
Magog:		Story, E. J.	664 97	Calgary:	
De Seve, M.	967 73	Kitchener:		Tatham, R. W. ..	861 33
Montreal:		Vassie, W. G.	633 54	Edmonton:	
Ashworth, A. W. ..	642 74†	London:		Davies, R. D.	782 02
Benoit, J. A.	532 60	Slade, R. E.	2,964 97†	Kimmitt, R. J. ...	1,209 18
Content, J. F. M. .	1,961 87	North Bay:		Pollard, C. W. ...	867 83
Gimont, V.	725 50	Handley, A. B. ..	2,942 08	Stephure, J. A. ..	612 51
Lamarre, R.	5,975 63†	Orillia:		Edson:	
Leonard, R.	1,790 73	Hill, J. G.	555 61	Hague, W. T.	524 10
Prieur, J. M.	714 40	Ottawa:		British Columbia	
Primeau, C. H. ...	1,452 74	Beauregard, R. ...	708 32	Dawson Creek:	
Round, H. W.	1,867 21†	Johnston, H.	2,087 07	Dawes, P. A.	1,254 61†
Smith, P. G.	1,447 84	Thomson, K. K. ..	569 99†	Kamloops:	
Tessier, G. J.	1,249 46	Perth:		Noble, A. F.	1,144 07
Tougas, R.	1,590 02	Hughes, R. W. R. .	1,719 33†	Kelowna:	
Quebec:		Port Arthur:		Balsillie, D. G. ..	980 00
Lemay, G.	915 87	Newfield, G.	713 19	Chapman, R. V. ...	1,307 34
Lemire, G.	943 01	Simcoe:		Nanaimo:	
Lessard, T.	1,111 11	Kennedy, J. P. ...	638 30	Bulloch, G.	1,091 68
Latbot, G.	604 53	Sudbury:		Nelson:	
Rimouski:		Denton, E. F.	690 14	Robb, J. W.	1,369 22
Bernier, J. G.	2,064 61	Santary, W.	605 13	Warrior, R. W. ...	1,608 69
Lebel, J. E. G.	1,063 92	Timmins:		New Westminster:	
Riviere du Loup:		MacDonald, D. A. .	507 35	Hulks, E. C.	574 53
Verreault, L. P. ..	1,056 67	Toronto:		Smith, N. H.	1,071 06
Rouyn:		Baker, E. A.	958 23	Penticton:	
Deschenes, R. A. ..	1,065 55	Godfrey, R. C. ...	612 00†	Fuller, A. J. R. ..	1,058 64
St. Hyacinthe:		Lawie, C.	750 40†	Prince George:	
Lemieux, A.	585 20	McLellan, E. N. .	1,423 88†	Bolton, G. R.	816 90
St. Germain:		Muirhead, W. D. ...	2,330 55†	Prince Rupert:	
J. H. L.	1,419 69	Van Ark, W.	1,022 53†	McClintock,	
St. Jean:		Woollacott, W. E. .	1,224 68†	G. E. M.	662 43
L'Hereault, G.	642 38†	Trenton:		Trail:	
Mineau, E. E.	520 98	McMartin, J. A. .	639 37	Anderson, J. W. .	1,215 11
Shawinigan Falls:		Manitoba			
Guillot, G. H. ...	514 03	Brandon:			
Sherbrooke:		Muir, W. A.	512 20		
Archambault, C. ..	788 06				
Paradis, P. P.	628 29				
Pelletier, A.	751 10				

	Travelling expenses		Travelling expenses		Travelling expenses
Vancouver:		Victoria:		Yukon	
Robertson, G. S. ..	829 71	Bruce, H. A.	582 19	Dawson:	
Vernon:		Chalk, W. M.	706 21	Firth, H. W.	3,000 00†
Graves, A. E.	1,421 26	Petersen, A.	1,421 63		

* Living allowance at the annual rate listed while temporarily stationed in London, England.

** This employee was granted educational leave with half pay from Oct. 6, 1949 to April 19, 1950 under the authority of P.C. 8/3600 August 13, 1948.

† These items include amounts charged to other votes of this Department as follows: Vote 146, \$362.17; Vote 156, \$45,486.18.

‡ Allowance at annual rate listed as part-time representative, Employment Service and Unemployment Insurance Branch.

Suppliers receiving \$10,000 or over

NOTE.—Payments to contractors on public works contracts of \$5,000 or over are described in detail under the relevant votes and are therefore not included in the following list.

DEPARTMENT OF LABOUR

The Bell Telephone Company of Canada, Montreal, \$11,257.42; Government of Canada—Canadian Arsenal Limited, \$11,279.08, Central Mortgage and Housing Corporation, \$43,923.97, National Film Board, \$61,654, Post Office Department, \$26,527.25, Department of Public Printing and Stationery, \$225,586.93, Unemployment Insurance Commission, \$49,134.83, Department of Veterans Affairs, \$21,945.32; Canada Catering Company Limited, Toronto, \$158,109.69; Canada Packers Limited, Montreal, \$22,390.83; Canadian National Railways, Montreal, \$328,489.75; Canadian Pacific Railway Company, Montreal, \$47,290.46; R. C. Smith & Son, Ltd., Toronto, \$96,708; Trans-Canada Air Lines, Montreal, \$11,226.16.

UNEMPLOYMENT INSURANCE COMMISSION

The Bell Telephone Company of Canada, Montreal, \$93,971.21; British Columbia Telephone Company, Vancouver, \$15,778.09; Government of Canada—Post Office Department, \$926,974.99, Department of Public Printing and Stationery, \$573,500.02, Department of Public Works, \$1,819,360.59; Canadian Bank Note Company, Limited, Ottawa, \$16,822.59; Canadian Corps of Commissioners, \$115,500.60; Canadian National Express, Montreal, \$17,687.62; Canadian National Railways, Montreal, \$76,655.71; Canadian National Telegraphs, Montreal, \$21,718.99; Canadian Pacific Airlines, Limited, \$40,812.42; Canadian Pacific Railway Company, Montreal, \$44,027.88; R. C. Smith and Son, Limited, Toronto, \$15,589.92; Trans-Canada Air Lines, Montreal, \$12,439.87.

Appendix

UNEMPLOYMENT INSURANCE FUND

Balance Sheet as at March 31, 1950

ASSETS

Cash on deposit with Receiver General	13,860,267 31	
Amount on deposit with chartered banks for redemption of benefit warrants .	795,000 00	
Advances to local offices for payment of benefits by cash	2,233,500 00	
		16,888,767 31
Investment Securities:		
Government of Canada and Canadian National Railways bonds—book value (per Schedule I)	573,606,948 70	
Accrued interest	4,424,174 79	
		578,031,123 49
		\$594,919,890 80
<hr/>		
LIABILITIES		
Unredeemed benefit warrants	2,009,880 35	
Contributions—refundable to unlocated persons	798 18	
		2,010,678 53
Deposits from employers under bulk payment method		2,994,924 41
Balance at credit of fund:		
Balance, March 31, 1949	536,417,939 49	
Add—Net revenue for year ended March 31, 1950	53,496,348 37	
		589,914,287 86*
		\$594,919,890 80

* See comment on page K-34.

Statement of Revenue and Expenditure for year ended March 31, 1950

REVENUE

Contributions—Employers and Employees:		
Stamp method	51,901,561 93	
Meter method	14,038,972 16	
Bulk payment method	33,059,374 33	
Armed Services	5,280,339 05	
		104,280,247 47
Contributions—Government of Canada (20 per cent)		20,856,049 49
Fines received		17,731 42
Reimbursement from Vote 585 re Supplementary Benefits, classes 3 and 4 ..		13,425 50
Income from Investments:		
Net interest earned after provision for amortization of premium and accumulation of discount	14,260,654 56	
Profit on sale of Securities	130,603 15	
		14,391,257 71
		\$139,558,711 59

EXPENDITURE

Benefit payments:		
Ordinary		85,167,111 42
Supplementary—Classes 1 and 2	804,765 14	
—Classes 3 and 4	90,486 66	
		895,251 80
Net Revenue		86,062,363 22
		53,496,348 37
		\$139,558,711 59

UNEMPLOYMENT INSURANCE FUND—Continued

SCHEDULE I

Details of Investment Securities as at March 31, 1950

Maturity	Rate	Par Value		Cost		Amortization		Book Value		Value Per \$100		Yield	Accrued Interest	
		\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.		\$	cts.
Government of Canada—														
Nov. 1, 1950	1½	28,857,000	00	29,090,599	50	188,744	38	28,901,855	12	100	16	1.48	210,415	62
Nov. 15, 1950/51	3½	36,219,000	00	37,530,431	25	899,854	47	36,630,576	78	101	14	2.30	316,916	25
Nov. 1, 1951	1½	17,387,000	00	17,387,000	00			17,387,000	00	100	00	1.75	126,780	21
Feb. 1, 1951/52	3½	3,161,500	00	3,327,328	43	165,828	43	3,161,500	00	100	00	3.25	17,124	79
*Nov. 1, 1953/56	3	20,361,000	00	20,907,737	50	132,098	82	20,775,638	68	102	04	2.66	254,512	50
June 1, 1950/55	3	5,613,000	00	5,837,987	75	216,190	15	5,621,797	60	100	16	2.04	56,130	00
*March 1, 1952/54	3	31,624,000	00	32,696,990	00	494,797	63	32,202,192	37	101	83	2.52	79,060	00
May 1, 1954/57	3	50,994,000	00	52,290,004	75	348,901	70	51,941,103	05	101	86	2.52	637,425	00
Jan. 1, 1956/59	3	47,635,000	00	48,986,462	50	336,271	10	48,650,191	40	102	13	2.60	357,262	50
June 1, 1957/60	3	48,023,000	00	49,548,028	75	354,103	15	49,193,925	60	102	44	2.62	480,230	00
Feb. 1, 1959/62	3	78,275,000	00	80,198,593	75	386,811	08	79,811,782	67	101	96	2.75	391,375	00
Oct. 1, 1959/63	3	81,812,000	00	83,967,578	75	476,172	38	83,491,406	37	102	05	2.75	1,227,180	00
Sept. 1, 1961/66	3	97,490,000	00	99,756,193	75	421,077	98	99,335,115	77	101	89	2.81	243,725	00
Canadian National Railways—														
Sept. 15, 1964/69	2½	15,236,000	00	15,204,241	25		814 48†	15,205,055	73	99	80	2.88	18,251	46
Jan. 15, 1966/71	2½	1,300,000	00	1,297,790	00		17 56†	1,297,807	56	99	83	2.88	7,786	46
		563,987,500	00	578,026,967	93	4,420,019	23	573,606,948	70				4,424,174	79

* Redeemable at 101.

† Discount.

Average weighted yield 2.57%; amortization and yield calculated to maturity date on accounts held at a discount, and to call date on accounts held at a premium.

UNEMPLOYMENT INSURANCE FUND—*Concluded*

COMMENT

The Balance Sheet published in the Annual Report of the Unemployment Insurance Commission shows an amount of \$582,646,972.52 to the credit of the Fund, the difference being due to the fact that it was necessary to take into the accounts of the Government of Canada certain transactions of April, 1950, applicable to the fiscal year 1949-50.

A reconciliation follows:

Credit balance as per Balance Sheet published in the Annual Report of the Unemployment Insurance Commission		582,646,972 52
<i>Add—Credits</i>		
Contributions—Employers and employees	6,534,028 32	
Government's contribution	1,298,956 65	
Reimbursement of Unemployment Insurance Fund from Vote 585	13,425 50	
		<hr/> 7,846,410 47
		590,493,382 99
<i>Deduct—Debits</i>		
Reimbursement of chartered banks for cash payments of benefits:		
Ordinary	501,909 22	
Supplementary—Classes 1 and 2	66,531 25	
—Classes 3 and 4	10,654 66	
		<hr/> 579,095 13
Credit balance as per the above Balance Sheet		<hr/> <hr/> \$589,914,287 86

1949-50
PUBLIC ACCOUNTS

PART II
L

LEGISLATION

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

LEGISLATION

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:	
Expenditures—	
Ordinary	5,229,173 59
Revenues—	
Ordinary	127,171 32
Net Charge	\$5,102,002 27

Transactions as reflected in the Open Accounts of Canada

	March 31, 1949	1949-50 Transactions (Net)	March 31, 1950
LIABILITIES			
[11] Insurance, Pension and Guaranty Accounts			
(c) Pension and Retirement Funds	22,267 15	1,728 25	23,995 40
[13] Sundry Suspense Accounts	34 92		34 92
	\$ 22,302 07	\$ 1,728 25	\$ 24,030 32

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada in Part I of this Report. Details of Open Accounts will be found on page L-11 of this section.

GENERAL NOTE.—There are two appendices to this section. The first contains details of indemnities and travelling and living expenses paid to Members of the Senate in 1949-50; the second contains similar information in respect of Members of the House of Commons.

REVENUES

THE SENATE

Comparative Summary

	1949-50	1948-49
Ordinary Revenue—		
A Privileges, Licences and Permits	60,706 02	58,083 53
B Services and Service Fees	1,864 09	1,964 73
C Miscellaneous	21	
Total Ordinary	\$ 62,570 32	\$ 60,048 26

Details

Ordinary Revenue—

A Privileges, Licences and Permits:

Fees on Private Bills	64,446 33	
Less—Fees on Private Bills refunded	3,740 31	
		60,706 02

B Services and Service Fees: Certified copies of Acts of Parliament

1,864 09

C Miscellaneous

21

Total Ordinary \$ 62,570 32

Certified correct.

L. C. MOYER,
Clerk of the Senate.

HOUSE OF COMMONS

Comparative Summary

	1949-50	1948-49
Ordinary Revenue—		
A Privileges, Licences and Permits	64,601 00	71,675 00
B Refunds of Expenditure		4 00
Total Ordinary	\$ 64,601 00	\$ 71,679 00

Details

Ordinary Revenue—

A Privileges, Licences and Permits:

Fees on Private Bills	64,301 00
Registration Fees, Parliamentary Agents	300 00

Total Ordinary \$ 64,601 00

Certified correct.

L. J. RAYMOND,
Clerk of the House of Commons.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
THE SENATE					
		The Speaker of the Senate—			
L-5	Stat.	Salary and Motor Car Allowance.....	7,000 00	7,000 00	7,000 00
L-5	160	Allowance in lieu of Residence	3,000 00	3,000 00	3,000 00
		Members of the Senate—			
L-5	Stat.	Indemnity to Senators	640,665 00	640,665 00	227,901 00
L-5	Stat.	Transportation Expenses	10,384 70	10,384 70	4,150 65
L-5	Stat.	Expense Allowances to Members of the Senate	167,416 10	167,416 10	165,280 56
L-5	Stat.	Annual Allowance to the Leader of the Government in the Senate.....	7,000 00	7,000 00	7,000 00
L-5	Stat.	Annual Allowance to the Leader of the Opposition in the Senate	4,000 00	4,000 00	4,000 00
L-5	799)* 587}	To provide for the payment of the full sessional indemnity for the first and second sessions of 1949 to Members of the Senate for days lost through absence.....	26,425 00	22,275 00	16,425 00

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
THE SENATE— <i>Concluded</i>					
L-6	800	*To provide, notwithstanding anything contained in the Senate and House of Commons Act, for the payment to each Member of the Senate who attended the first part of the first session of 1949 which commenced on January 26, 1949, and ended on April 8, 1949, of an amount representing the actual transportation and living expenses.....	5,000 00	3,353 40	3,689 65
L-6	161 } 586 }	General Administration.....	314,960 67	312,917 68	298,041 33
			1,185,851 47	1,178,011 88	736,488 19
HOUSE OF COMMONS					
		The Speaker of the House of Commons—			
L-6	Stat.	Salary and Motor Car Allowance.....	7,000 00	7,000 00	7,000 00
L-6	162	Allowance in lieu of Residence.....	3,000 00	3,000 00	3,000 00
		Deputy Speaker of the House of Commons—			
L-6	Stat.	Salary.....	4,000 00	4,000 00	4,000 00
L-6	163	Allowance in lieu of Apartments.....	1,500 00	1,500 00	1,500 00
		Members of the House of Commons—			
L-7	Stat.	Indemnity to Members, including additional Indemnity to the Leader of the Opposition.	1,905,070 00	1,905,070 00	711,025 00
L-7	Stat.	Motor Car Allowance—Leader of the Opposition.....	2,000 00	2,000 00	2,000 00
L-7	Stat.	Travelling Allowances to Members.....	33,491 52	33,491 52	15,352 44
L-7	Stat.	Expense Allowances to Members.....	425,793 00	425,793 00	482,734 48
L-7	801 } 588 }	*To provide for the full sessional indemnity to Members of the House of Commons—days lost through absence.....	13,225 00	13,225 00	8,440 00
L-7	802	*To provide for the payment to each Member of the House of Commons who attended the first Session of 1949, which commenced on January 26, 1949, and ended on April 8, 1949, of an amount representing the actual transportation and living expenses.....	15,500 00	11,860 50	11,675 28
L-8	164	General Administration—Estimates of the Clerk	800,730 00	800,730 00	862,464 04
L-8	165 } 589 }	Estimates of the Sergeant-at-Arms.....	507,690 00	507,686 46	461,100 38
L-9	166	Subscriptions to Publications of the Commonwealth Parliamentary Association to be distributed to Members of the House of Commons, and to provide for the Canadian share of expenses of the Commonwealth Parliamentary Association.....	10,000 00	10,000 00	10,000 00
L-9	167	*To provide for payment to each member of the House of Commons appointed by the Governor in Council to be a Parliamentary Assistant.....	56,000 00	34,055 90	44,130 30
L-9	168	To provide for an annual allowance to the Deputy Chairman of Committees.....	2,000 00	1,552 72	2,000 00
L-9		Transfer from Vote 90, Unforeseen Expenses (Department of Finance).....	2,537 27	2,537 27	
			3,789,536 79	3,763,502 87	2,626,421 92
GENERAL					
L-10	169	Printing of Parliament, including salaries of staff of the Joint Distribution Office.....	265,428 00	158,697 65	271,691 59
L-10	Stat.	Gratuities to families of deceased employees....	1,736 00	1,736 00	1,424 00
LIBRARY OF PARLIAMENT					
L-10	170	General Administration.....	127,281 14	126,525 69	126,425 91
PENSIONS AND OTHER BENEFITS					
L-10	171	Pension to the unmarried sister of the late Colonel Harry Baker, M.P.....	700 00	700 00	700 00
		Total Ordinary.....	\$ 5,370,533 40	\$ 5,229,173 59	\$ 3,763,151 61

* Complete title is shown in the following details.

THE SENATE

NOTE.—Details of payments of indemnities, expense allowances and travelling and living expenses are shown in Appendix 1, page L—12.

Salary of the Speaker of the Senate, Senate and House of Commons Act, c. 147, R.S.	\$ 6,000 00
Motor Car Allowance, Speaker of the Senate, Appropriation Act, No. 5, c. 61, 1931	\$ 1,000 00
Vote 160 Allowance in lieu of Residence to the Speaker of the Senate	\$ 3,000 00

Payments were made to the Honourable J. H. King for salary, \$2,032.25; motor car allowance, \$338.70; allowance in lieu of residence, \$1,016.13; and to the Honourable Elie Beauregard for salary, \$3,967.75; motor car allowance, \$661.30; allowance in lieu of residence, \$1,983.87.

Members of the Senate—Indemnity to Senators, Senate and House of Commons Act, c. 147, R.S.	\$ 640,665 00
Members of the Senate—Transportation Expenses, Senate and House of Commons Act, c. 147, R.S.	\$ 10,384 70

Payments were made as follows: Twentieth Parliament—Fifth Session, to April 30, 1949: indemnities, \$217,945 (indemnities, \$98,830, and transportation expenses, \$4,150.65 were paid in 1948-49); Twenty-First Parliament—First Session, September 15 to December 10, 1949: indemnities, \$351,575, and transportation expenses, \$5,324.95; Second Session, February 16, 1950: indemnities, \$71,145, and transportation expenses, \$5,059.75 (balance to be paid in 1950-51).

Members of the Senate—Expense Allowances to Members of the Senate, Senate and House of Commons Act, c. 147, R.S., as amended by c. 29, 1945.	\$ 167,416 10
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Members of the Senate—Annual Allowance to the Leader of the Government in the Senate, Senate and House of Commons Act, c. 147, R.S., as amended by c. 73, 1947.	\$ 7,000 00
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Payment was made to the Honourable W. McL. Robertson, Leader of the Government in the Senate.

Members of the Senate—Annual Allowance to the Leader of the Opposition in the Senate, Senate and House of Commons Act, c. 147, R.S., as amended by c. 73, 1947.	\$ 4,000 00
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Payment was made to the Honourable John T. Haig, Leader of the Opposition in the Senate.

Votes 799 and 587 To provide for the payment of the full sessional indemnity for the first and second sessions of 1949 to Members of the Senate for days lost through absence caused by public business, by illness, or on account of death. Payments to be made as the Treasury Board may direct.	26,425 00
Expenditures.	\$ 22,275 00

Vote 800 To provide, notwithstanding anything contained in the Senate and House of Commons Act, for the payment to each Member of the Senate who attended the first part of the first session of 1949, which commenced on January 26, 1949, and ended on April 8, 1949, of an amount representing the actual transportation and living expenses of such Member while on the journey between Ottawa and his place of residence after the Easter adjournment of Parliament on April 8, 1949, and on the return journey from his place of residence to Ottawa at the end of the recess which commenced on that date, or at any other one time during that session.....

Expenditures.....\$ 5,000 00

3,353 40

Votes 161 and 586 General Administration

	Estimates	Allotments	Expenditures
Salaries	268,117 00	270,617 00	270,617 00
Allotted from Vote 89, Salaries, etc.	5,843 67	5,843 67	5,843 67
Allowances—			
Private Secretary to the Speaker of the Senate	600 00	600 00	600 00
Gentleman Usher of the Black Rod, in lieu of quarters	600 00	200 00	
Printing, Stationery and Office Equipment	7,000 00	7,000 00	5,442 14
Newspapers and Periodicals for Reading Room	3,300 00	3,300 00	3,249 07
Postage and Carriage of Mails	1,000 00	1,400 00	1,242 55
A Debates, King's Printer	18,500 00	20,470 00	20,460 24
General Expenses	10,000 00	5,530 00	5,463 01
	<u>\$ 314,960 67</u>	<u>\$ 314,960 67</u>	<u>\$ 312,917 68</u>

As at March 31, 1950, there were 156 salaried employees being paid from this vote, of whom 35 were permanent and 121 temporary. A list of those who were receiving salaries at annual rates of \$3,000 or over on that date follows: L. C. Moyer, Clerk of the Senate, \$10,000; H. Armstrong, \$4,260; H. V. Attfield, \$4,680 (including allowance of \$600 as Private Secretary to the Speaker of the Senate); L. de Montigny, \$5,400; H. H. Emerson, \$5,700; G. B. Hagen, \$4,620; G. S. Hawkins, \$4,100; A. H. Hinds, \$5,400; T. S. Hubbard, \$4,140; M. I. Hutton, \$3,060; B. P. Lake, \$4,740; C. R. Lamoureux, \$5,600; P. LaRocque, \$4,080; C. B. Larose, \$3,780; R. Larose, \$6,000; T. E. Leitch, \$3,060; J. F. MacNeill, \$10,000; J. McDonald, \$3,180; H. G. Perrault, \$3,660; P. H. Shelton, \$4,740.

A Expenditures represent payments to the Department of Public Printing and Stationery for printing and binding English and French editions of the Debates of the Senate.

HOUSE OF COMMONS

NOTE.—Details of payments of indemnities, expense allowances and travelling and living expenses are shown in Appendix 2, page L—15.

Salary of the Speaker of the House of Commons, Senate and House of Commons Act, c. 147, R.S.	\$ 6,000 00
Motor Car Allowance, Speaker of the House of Commons, Appropriation Act, No. 5, c. 61, 1931.	\$ 1,000 00
Vote 162 Allowance in lieu of residence to the Speaker of the House of Commons.	\$ 3,000 00

Payments were made to the Hon. G. Fauteux for salary, \$2,733.33; motor car allowance, \$456.93; allowance in lieu of residence, \$1,370.83; and to the Hon. W. R. Macdonald for salary, \$3,266.67; motor car allowance, \$543.07; allowance in lieu of residence, \$1,629.17.

Salary of the Deputy Speaker of the House of Commons, Senate and House of Commons Act, c. 147, R.S.	\$ 4,000 00
Vote 163 Allowance in lieu of Apartments to the Deputy Speaker of the House of Commons	\$ 1,500 00

Payments were made to Hon. W. R. Macdonald for salary, \$1,827.75; allowance in lieu of apartments, \$685.40; and to J. A. Dion for salary, \$2,172.25; allowance in lieu of apartments, \$814.60.

Members of the House of Commons—Indemnity to Members, including additional indemnity to the Leader of the Opposition, Senate and House of Commons Act, c. 147, R.S.....	\$1,905,070 00
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Indemnity was paid as follows: Twentieth Parliament—Fifth Session, January 26, 1949 to April 30, 1949, \$653,515 (\$314,635 was paid in 1948-49); Twenty-First Parliament—First Session, September 15, 1949 to December 10, 1949, \$1,014,875; Second Session, February 16, 1950, payments on account, \$226,680 (balance to be paid in 1950-51). The additional indemnity of \$10,000 was paid to George Drew, Leader of the Opposition.

Members of the House of Commons—Motor Car Allowance, Leader of the Opposition, George Drew, Appropriation Act, No. 5, c. 61, 1931.....	\$ 2,000 00
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Members of the House of Commons—Travelling Allowances to Members, Senate and House of Commons Act, c. 14, R.S.....	\$ 33,491 52
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Allowances were paid as follows: Twentieth Parliament—Fifth Session, \$62; Twenty-First Parliament, First Session, \$16,793.11, Second Session, \$16,636.41.

Members of the House of Commons—Expense Allowances to Members, Senate and House of Commons Act, c. 147, R.S. as amended by c. 29, 1945.....	\$ 425,793 00
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Votes 801 and 588 To provide for the full sessional indemnity to Members of the House of Commons—days lost through absence caused by illness, official public business or Order of the House, or on account of death during the first and second sessions of 1949—notwithstanding anything to the contrary in Chapter 147 of the Revised Statutes, 1927, an Act respecting the Senate and House of Commons, or any amendment thereto. Payments to be made as the Treasury Board may direct.....	13,225 00
Expenditures.....	\$ 13,225 00

Vote 802 To provide, notwithstanding anything contained in the Senate and House of Commons Act, for the payment to each member of the House of Commons who attended the first part of the first session of 1949, which commenced on January 26, 1949, and ended on April 8, 1949, of an amount representing the actual transportation and living expenses of such member while on the journey between Ottawa and his place of residence after the Easter adjournment of Parliament on April 8, 1949, and on the return journey from his place of residence to Ottawa at the end of the recess which commenced on that date, or at any other one time during that session.....	15,500 00
Expenditures.....	\$ 11,860 50

Vote 164 General Administration—Estimates of the Clerk

	Estimates	Allotments	Expenditures
Salaries	574,900 00	578,547 47	578,547 47
A Allowances	1,200 00	1,200 00	1,200 00
B Printing, Stationery and Office Equipment	41,000 00	77,827 43	77,827 43
Postage, Telegrams and Telephones	1,700 00	1,897 99	1,897 99
Newspapers and Advertising	4,500 00	4,962 50	4,962 50
Expense of Committees, Witnesses, etc.	20,000 00	7 07	7 07
C Publishing Debates	145,000 00	120,558 89	120,558 89
Transportation of Mails—House to City Post Office—Session			
\$8 per diem; recess \$50 per month	1,930 00	2,194 36	2,194 36
Sundries, including 400 copies of the Parliamentary Guide ...	10,500 00	13,534 29	13,534 29
	<u>\$ 800,730 00</u>	<u>\$ 800,730 00</u>	<u>\$ 800,730 00</u>

As at March 31, 1950, there were 292 salaried employees being paid from this vote, of whom 80 were permanent and 212 temporary. Those receiving salaries at annual rates of \$3,000 or over on that date are listed below.

	Salary rate		Salary rate		Salary rate
Raymond L. J., Clerk of the House of Commons	\$10,000 00	Dun, J. T.	6,000 00	Lawrence, F. W. S. ..	3,480 00
Arsenault, R.	5,040 00	Empringham, C. L. .	4,740 00	Lytle, W. J. A.	3,060 00
Ayotte, D. O.	4,080 00	Favreau, M.	3,120 00	Montgomery, T. M. .	5,400 00
Benson, A. B.	3,960 00	Featherston, E. L. .	4,740 00	Naubert, A.	4,080 00
Boivin, J. D.	3,060 00	Franklin, W. J.	6,000 00	Naubert, R.	3,060 00
Burgess, A. L.	4,080 00	Fraser, A. A.	6,900 00	Ollivier, M.	6,900 00
Buskard, W. W.	4,740 00	Frenette, P.	5,100 00	Plouffe, A.	4,080 00
Butt, D. R.	4,740 00	Hill, L. C.	4,260 00	Price, N. L.	4,260 00
Cameron, E. P.	3,180 00	Hopkins, E. R.	8,000 00	Robertson, J.	4,140 00
Chasse, A.	4,080 00	Howe, J.	4,740 00	Schryburt, F.	4,740 00
Clinton, J.	4,500 00	Huband, H.	3,060 00	Sherwood, H. C.	5,100 00
Corkett, E. W.	3,660 00	Hubbard, T. S.	4,800 00	Simpson, J. F.	3,060 00
Cyr, P.	3,060 00	Huggins, H. M.	3,480 00	Smith, V. A.	3,180 00
Dubroy, G.	4,440 00	Jack, M.	3,960 00	Whitman, R. A.	4,080 00
		Kipp, Y.	3,180 00	Williams, J. L.	4,080 00
		Laundy, J.	3,780 00	Young, E. C.	6,000 00

A Allowances of \$600 per annum were authorized for the Secretaries of the Speaker and the Deputy Speaker. The allowance for the Secretary of the Speaker was paid to Y. Kipp, \$600; the allowance for the Secretary of the Deputy Speaker to G. Giroux, \$273.33 and to F. Hamel, \$326.67.

B The Department of Public Printing and Stationery received \$75,936.36.

C Expenditures represent payments to the Department of Public Printing and Stationery for printing and binding English and French editions of the Debates of the House of Commons.

Votes 165 and 589 Estimates of the Sergeant-at-Arms

	Estimates	Allotments	Expenditures
Salaries	406,190 00	400,019 67	400,019 67
Allotted from Vote 89, Salaries, etc.	24,000 00	24,000 00	24,000 00
Sundries	1,200 00	1,196 96	1,196 96
Joint Parliamentary Restaurant	41,000 00	40,286 15	40,286 15
Tradesmen and Others	33,000 00	40,490 53	40,486 99
Housekeeper's Contingencies	500 00	393 68	393 68
Transportation: Motor Services, Messenger Service between the House and Government Printing Bureau	800 00	968 21	968 21
Unforeseen Expenses: By Order of the Board of Commissioners (Gratuities to retiring Sessional Messengers, etc.)	1,000 00	334 80	334 80
	<u>\$ 507,690 00</u>	<u>\$ 507,690 00</u>	<u>\$ 507,686 46</u>

As at March 31, 1950, there were 357 salaried employees being paid from this vote, of whom 74 were permanent and 283 temporary. A list of those who were receiving salaries at annual rates of \$3,000 or over on that date follows: P. Jeanvenne, \$3,000; W. Jennings, \$3,780; L. Martin, \$3,120.

Vote 166 Subscriptions to Publications of the Commonwealth Parliamentary Association to be distributed to Members of the House of Commons, and to provide for the Canadian share of expenses of the Commonwealth Parliamentary Association.....	10,000 00
Expenditures	\$ 10,000 00

Vote 167 To provide hereby, notwithstanding anything contained in the Consolidated Revenue and Audit Act or the provisions of the Senate and House of Commons Act respecting the Independence of Parliament, for payment out of the Consolidated Revenue Fund to each Member of the House of Commons appointed by the Governor in Council to be a Parliamentary Assistant (which appointment shall not render such Member ineligible or disqualify him as a Member of the House of Commons) to assist a Minister of the Crown in such manner and to such extent as the Minister may determine and to represent his Department in the House of Commons in the absence of the Minister therefrom, a salary of four thousand dollars per annum and pro rata for any period less than a year.....	56,000 00
Expenditures	\$ 34,055 90

Payments were made as follows:

<u>Name</u>	<u>Parliamentary Assistant to the Minister of:</u>	<u>Amount</u>
L. E. Baker	National Defence	333 33
G. Belzile	Finance	3,225 81
J. A. Blanchette	National Defence	3,225 81
P. E. Cote	Labour	3,225 81
W. E. Harris	External Affairs	2,322 56
H. Lapointe	Justice	795 69
J. W. MacNaught	Fisheries	3,225 81
R. Maybank	Mines and Technical Surveys	3,225 81
R. McCubbin	Agriculture	3,193 56
G. J. McIlraith	Trade and Commerce	3,225 81
L. A. Mutch	Veterans Affairs	3,225 81
G. Prudham	Resources and Development	666 66
T. Reid	National Health and Welfare	937 62
J. Sinclair	Finance	3,225 81
		\$ 34,055 90

Vote 168 To provide for an annual allowance to the Deputy Chairman of Committees..	2,000 00
Expenditures	\$ 1,552 72

Payments were made to W. H. Golding, \$466.64; and to L. R. Beaudoin, \$1,086.08.

Transfer from Vote 90, Unforeseen Expenses (Department of Finance)	2,537 27
Expenditures	\$ 2,537 27

This transfer, under authority of T.B. 372271, May 10, 1949, was to provide for expenditures in connection with the annual meeting of the Council of the Commonwealth Parliamentary Association held at Ottawa April 28 to May 7, 1949.

GENERAL

Vote 169 Printing of Parliament, including salaries of staff of the Joint Distribution Office

	Estimates	Allotments	Expenditures
Salaries	15,328 00	16,007 80	16,007 80
Sundries	100 00	100 00	14 56
A Printing, Printing Paper and Binding	250,000 00	249,320 20	142,675 29
	<u>\$ 265,428 00</u>	<u>\$ 265,428 00</u>	<u>\$ 158,697 65</u>

As at March 31, 1950, there were 6 salaried employees being paid from this vote, of whom 5 were permanent and 1 temporary. A list of those who were receiving salaries at annual rates of \$3,000 or over on that date follows: W. R. Gray, \$3,660; H. Terry, \$3,180.

A Payments were made to the Department of Public Printing and Stationery.

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. \$ 1,736 00

LIBRARY OF PARLIAMENT

Vote 170 General Administration

	Estimates	Allotments	Expenditures
Salaries	96,848 00	96,848 00	96,848 00
Allotted from Vote 89, Salaries, etc.	1,933 14	1,933 14	1,933 14
Books—For the General Library, including Binding	24,000 00	22,500 00	22,379 88
Books—For the Library of American History	1,000 00	1,000 00	833 17
Cost of Printing Reports	1,100 00	1,100 00	1,062 47
Printing, Stationery and Office Equipment	1,250 00	2,250 00	2,190 48
Sundries	1,150 00	1,650 00	1,278 55
	<u>\$ 127,281 14</u>	<u>\$ 127,281 14</u>	<u>\$ 126,525 69</u>

This vote was provided for the costs of administration and for the purchase of reading and reference material for the Library of Parliament.

As at March 31, 1950, there were 31 salaried employees being paid from this vote, of whom 18 were permanent and 13 temporary. A list of those who were receiving salaries at annual rates of \$3,000 or over on that date follows: F. A. Hardy, Parliamentary Librarian, \$7,500; F. Desrochers, General Librarian, \$7,500; E. Bilodeau, \$4,800; O. Gauthreau, \$3,060; R. M. Hamilton, \$4,560; L. Lusignan, \$3,060; F. W. Matley, \$3,060; T. E. Monette, \$3,900; W. M. P. Raye, \$3,060.

PENSIONS AND OTHER BENEFITS

Vote 171 Pension to the unmarried sister of the late Colonel Harry Baker, M.P.	700 00
Expenditures	<u>700 00</u>

OPEN ACCOUNTS

	Cr. Balance Mar. 31, 1949	Debit	Credit	Cr. Balance Mar. 31, 1950
[11] Insurance, Pension and Guaranty Accounts				
(c) <i>Pension and Retirement Funds—</i>				
A Retirement Fund—				
Senate	15,544 52	3,842 94	4,337 79	16,039 37
Library of Parliament	6,722 63	727 04	1,960 44	7,956 03
	<u>22,267 15</u>	<u>4,569 98</u>	<u>6,298 23</u>	<u>23,995 40</u>
[12] Deferred Credits				
B Pay-list Deductions—House of Commons ...		14,686 56	14,686 56	
[13] Sundry Suspense Accounts				
C Unclaimed Cheques Suspense—				
House of Commons	34 92			34 92
	<u>\$ 22,302 07</u>	<u>\$ 19,256 54</u>	<u>\$ 20,984 79</u>	<u>\$ 24,030 32</u>

A Credits comprise deductions from the earnings of certain employees of this Department not paid through the Central Pay Office, and the accrual of interest at the rate of 4 per cent per annum on the balance to the credit of each employee. Debits represent payment of the amounts to the employees' credit upon resignation or death or, if they are made permanent, refunds or transfers to the Superannuation Account.

B Deductions for Canada Savings Bonds from the salaries of certain employees not paid by Central Pay Office, are credited to this account pending transmittal to the department or agency concerned.

C All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue are credited to this account pending claims therefor.

STATEMENT OF INDEMNITIES, EXPENSE ALLOWANCES, AND TRAVELLING AND LIVING EXPENSES PAID IN 1949-50

[illegible]

Dupuis, V.	2,700 00	4,000 00	880 00	575 00	2,000 00	60 00	60 00	120 00	120 00
DuTremblay, P. R.	3,425 00	3,625 00	700 00		1,812 50				48 00
Emmerson, H. R.		4,000 00	880 00		1,041 10	16 00		16 00	60 00
Euler, W. D.	2,570 00	4,000 00	880 00	250 00	2,000 00	20 00		20 00	30 00
Fairland, J. F.	2,700 00	4,000 00	880 00		2,000 00	10 00		10 00	15 90
Fallis, I. C.	2,700 00	4,000 00	880 00		2,000 00	60 00		60 00	300 00
Farquhar, T.	2,700 00	4,000 00	810 00		1,750 00	150 00		150 00	60 00
Farris, J. W. de B.	2,450 00	3,800 00	880 00		2,000 00	20 00		20 00	37 75
Ferland, C. E.	2,700 00	4,000 00	880 00		1,868 40				300 00
Foko, J. G.	2,700 00	3,475 00	880 00		2,000 00	22 75		15 00	28 00
Fraser, W. A.	2,700 00	4,000 00	880 00		2,000 00	15 00		13 00	20 00
Gershaw, F. W.		4,000 00	880 00		1,635 62	15 00		10 00	19 00
Gladstone, R. W.		4,000 00	880 00		1,041 10	9 50		9 50	240 00
Godbout, J. A.		4,000 00	880 00		2,000 00				270 00
Golding, W. H.		4,000 00	880 00		1,041 10				90 00
Gouin, J. W.		4,000 00	880 00		2,000 00				12 50
Grant, J. T.	2,700 00	4,000 00	880 00		1,041 10				60 00
Haug, J. A. C.	2,825 00	3,525 00	820 00		2,000 00				35 00
Hardy, A. S.	2,700 00	4,000 00	880 00		2,000 00	15 00		12 50	270 00
Hayden, R. B.	2,700 00	4,000 00	880 00		2,000 00	17 50		17 50	60 00
Howard, C. B.	2,700 00	4,000 00	880 00		2,000 00				90 00
Howden, J. P.	2,700 00	4,000 00	880 00		2,000 00				21 10
Hughes, A. K.	2,645 00	4,000 00	870 00		1,937 50	17 80		20 10	120 00
Hurtubise, J. R.	2,700 00	4,000 00	880 00		2,000 00				150 00
Hushon, W. J.	2,700 00	3,600 00	620 00	400 00	2,000 00				90 00
Jones, G. B.	2,700 00	4,000 00	880 00		2,000 00	60 00		60 00	180 00
King, J. H.	2,700 00	4,000 00	880 00		2,000 00	150 00		150 00	40 00
Kinley, J. J.	2,650 00	3,925 00	880 00		1,887 50	90 00		90 00	270 00
Lacasse, G.	2,700 00	4,000 00	880 00		2,000 00	60 00		60 00	180 00
Lambert, N.	2,700 00	4,000 00	880 00		2,000 00				60 00
Leger, A. J.	2,700 00	4,000 00	880 00		2,000 00	60 00		60 00	60 00
Lesage, J. A.	2,700 00	4,000 00	260 00		2,000 00	20 00		20 00	180 00
Mackenzie, I. A., and Legal Rep. of the late.	2,700 00	4,000 00	880 00		1,342 47				40 00
MacKinnon, J. A.	2,700 00	4,000 00	880 00		1,298 63	120 00		120 00	240 00
MacLennan, D.	2,700 00	4,000 00	880 00		2,000 00	90 00		90 00	263 00
Marotte, A.	2,700 00	4,000 00	880 00		2,000 00	120 00		120 00	360 00
McDonald, J. A.	2,700 00	4,000 00	880 00		2,000 00	60 00		60 00	180 00
McGuire, W. H.	2,700 00	4,000 00	880 00		2,000 00	15 00		15 00	45 00
McIntyre, S.	2,675 00	4,000 00	880 00		2,000 00				315 00
McKeen, S.	2,620 00	4,000 00	880 00		1,987 50	312 45		312 45	937 45
McLean, J. N.	2,620 00	4,000 00	820 00	200 00	2,000 00	45 20		28 00	163 20
McLeod, H. A.	2,700 00	4,000 00	880 00		2,000 00	25 95		20 00	65 95
Mirdock, J. Annetie E. Mirdock, widow of, and Legal Rep. of the late.	2,725 00			475 00					
Nicol, J.	2,270 00	3,925 00	800 00	550 00	739 72				39 00
Paquet, E.	2,695 00	4,000 00	880 00		1,855 00	14 00		13 00	75 00
Paterson, N. M.	2,700 00	4,000 00	700 00		2,000 00	25 00		25 00	
Penny, G. J., Marie Penny, widow of, and Legal Rep. of the late.	3,850 00			150 00	597 74	189 35		189 35	150 00
Porton, R.	2,650 00	4,000 00	880 00		750 68				378 70
Prie, F. W.	2,700 00	1,175 00	880 00		512 50	60 00		60 00	120 00
Quinn, F. P.	2,700 00	4,000 00	880 00		2,000 00	60 00		60 00	180 00
Raymond, D.	3,425 00	3,575 00	880 00		1,500 00				300 00
Reid, T.		3,900 00	880 00	50 00	1,610 62	150 00		150 00	180 00
Robertson, W. McL.	2,700 00	4,000 00	880 00		2,000 00	60 00		60 00	

THE SENATE—*Concluded*
STATEMENT OF INDEMNITIES, EXPENSE ALLOWANCES, AND TRAVELLING AND LIVING EXPENSES PAID IN 1949-50—*Concluded*

Honourable Members of the Senate	Indemnities				Expense Allowances				Travelling and Living Expenses					
	Statutory		Vote 799		Vote 557		Statutory		Statutory		Vote 800		Total	
	Twentieth Parliament	Twenty-first Parliament	Twentieth Parliament	Fifth Session	Twentieth Parliament Session and Twenty- first Parliament First Session	\$	cts.	\$	cts.	First Session	Second Session	Twentieth Parliament		
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	Per Diem \$	cts.	Actual \$	cts.
Robinson, B. W., Legal Rep. of the late														
Roebuck, A. W.	2,700 00	4,000 00					100 59							
Ross, G. H.	2,700 00	4,000 00					2,000 00			20 00	120 00		10 00	50 00
Sadair, J. E., and Legal Rep. of the late	2,700 00	4,000 00					2,000 00						82 95	322 95
Stadhaugh, J. W.	2,700 00	4,000 00					1,956 16				50 00			140 00
Stevens, J. J.	2,700 00	4,000 00					635 62			120 00	120 00		50 00	240 00
St. Pere, E. C., and Anna St. Pere, widow of the late	2,700 00	4,000 00					2,000 00			120 00	120 00		120 00	360 00
Taylor, W. H.	2,700 00	3,575 00			425 00		2,000 00							
Turgeon, J. G.	2,700 00	4,000 00					2,000 00		17 00				17 00	51 00
Vaillancourt, C.	2,700 00	4,000 00					2,000 00			150 00	150 00		139 40	439 40
Veniot, C. J.	2,700 00	4,000 00					2,000 00						20 00	60 00
Vien, T.	2,700 00	4,000 00					2,000 00			60 00	60 00		30 00	150 00
Wilson, C. R.	2,700 00	3,675 00			325 00		2,000 00							
Wood, T. H.	2,700 00	4,000 00					1,868 49							
	217,945 00	351,575 00					167,416 10			1,034 95	4,290 00		120 00	360 00
													2,353 40	13,738 10

Appendix 2

HOUSE OF COMMONS

STATEMENT OF INDEMNITIES, EXPENSE ALLOWANCES, AND TRAVELLING AND LIVING EXPENSES PAID IN 1949-50

[illegible]

Charlton, J. A.	2,700 00	4,000 00	880 00	1,687 50	20 00	1,687 50	20 00	20 00	60 00
Chevrier, Hon. L.	2,700 00	4,000 00	880 00	1,687 50	15 00	60 00		13 90	28 90
Church, T. L.	2,700 00	4,000 00	880 00	1,687 50			60 00	14 00	134 00
Clark, S. M.	2,700 00	4,000 00	880 00	1,687 50					
Claxton, Hon. B.	2,700 00	4,000 00	880 00	1,687 50	12 00			12 00	36 00
Cleaver, H.	2,700 00	4,000 00	880 00	1,687 50	52 50			16 50	121 50
Cloutier, A.	2,700 00	4,000 00	880 00	1,687 50					
Cockram, A.	2,700 00	4,000 00	880 00	657 50					
Coldwell, M. J.	2,700 00	4,000 00	880 00	1,687 50	120 00		120 00		240 00
Conacher, L.	2,700 00	3,850 00	880 00	1,030 00	30 00		30 00		80 00
Corry, J. N.	2,700 00	4,000 00	880 00	1,030 00	19 50		20 00		39 50
Cote, A.	2,700 00	4,000 00	880 00	1,687 50	20 00		20 00	20 00	60 00
Cote, A. P.	2,700 00	4,000 00	880 00	1,687 50		90 00		38 00	218 00
Cote, P. E.	2,700 00	4,000 00	880 00	1,687 50	10 00		10 00	10 00	30 00
Cournoyer, J. P. G.	2,700 00	4,000 00	880 00	1,687 50	15 00		15 00	45 00	15 00
Courtenauche, H.	2,700 00	4,000 00	880 00	1,687 50	28 00		28 00	56 00	56 00
Coyte, C. D.	2,700 00	4,000 00	880 00	1,687 50	14 00		14 00	17 40	137 40
Croll, D. A.	2,700 00	4,000 00	880 00	1,687 50	180 00		191 00	322 45	693 45
Cruikshank, G. A.	2,700 00	4,000 00	880 00	1,687 50				29 50	29 50
Daniel, K. R.	2,700 00	4,000 00	880 00	657 50	25 00		25 00	50 00	50 00
Darroch, A.	2,700 00	4,000 00	880 00	1,687 50		180 00	180 00	506 40	506 40
Dechene, J. M.	2,700 00	4,000 00	880 00	1,687 50		150 00	150 00	300 00	300 00
Deore, J.	2,700 00	4,000 00	880 00	1,687 50	18 00		18 00	54 00	54 00
Denis, A.	2,700 00	4,000 00	880 00	1,687 50	9 00		9 00	27 00	27 00
Desmond, C. E.	2,700 00	4,000 00	880 00	1,687 50				19 00	19 00
Dewar, A. E.	2,700 00	4,000 00	880 00	1,687 50		120 00	196 65	316 65	316 65
Dickey, J. H.	2,700 00	4,000 00	880 00	1,687 50		60 00	79 55	199 55	199 55
Diefenbaker, J. G.	2,700 00	4,000 00	880 00	1,687 50		120 00	181 45	421 45	421 45
Dion, J. A.	2,700 00	4,000 00	880 00	1,687 50		30 00	30 00	210 00	210 00
Dionne, L.	2,700 00	4,000 00	880 00	1,687 50		30 00	30 00	50 00	50 00
Dorion, F.	2,700 00	4,000 00	880 00	657 50				24 00	24 00
Douglas, J. L.	2,700 00	4,000 00	880 00	1,687 50				237 70	237 70
Drew, G.	2,700 00	4,000 00	880 00	1,687 50		90 00	90 00		
Drope, R. E.	2,700 00	4,000 00	880 00	1,687 50				16 00	16 00
Dube, P. L.	2,700 00	850 00	880 00	378 00		60 00	60 00	120 00	120 00
Dunnas, A.	2,700 00	4,000 00	880 00	1,030 00		60 00	60 00	120 00	120 00
Elderkin, A. A.	2,700 00	4,000 00	200 00	1,030 00		60 00	60 00		
Emmerson, H. R.	2,700 00	4,000 00	880 00	657 50	8 50			20 50	20 50
Eudes, R.	2,700 00	4,000 00	880 00	1,687 50		60 00	8 00	16 50	16 50
Eyre, K. A.	2,700 00	4,000 00	880 00	1,030 00		60 00		120 00	120 00
Fautoux, Hon. G.	2,700 00	4,000 00	880 00	1,687 50		135 00	135 00	393 80	393 80
Ferguson, J. H.	2,700 00	4,000 00	880 00	1,687 50	14 00		14 00	28 00	28 00
Farrie, G. M.	2,700 00	4,000 00	880 00	1,687 50	40 00		40 00	120 00	120 00
Fleming, D. M.	2,700 00	4,000 00	880 00	1,030 00		120 00		240 00	240 00
Ford, J. S.	2,700 00	4,000 00	880 00	1,687 50	35 00		35 00	100 00	100 00
Fournier, J. S.	2,700 00	4,000 00	880 00	1,030 00	30 00		30 00	60 00	60 00
Fournier, Hon. A.	2,700 00	4,000 00	880 00	1,687 50	28 00		28 00	84 00	84 00
Fraser, G. K.	2,700 00	4,000 00	880 00	1,687 50	16 00		16 00	48 00	48 00
Fulford, G. T.	2,700 00	4,000 00	880 00	1,030 00	21 00		22 00	43 00	43 00
Fulton, E. D.	2,700 00	4,000 00	880 00	1,687 50	12 00		12 00	24 00	24 00
Gagnon, P. E.	2,700 00	4,000 00	880 00	1,687 50	272 50		272 50	692 50	692 50
Gardiner, Rt. Hon. J. G.	2,700 00	4,000 00	880 00	1,687 50	90 00		90 00	272 50	272 50
Garpey, W.	2,700 00	4,000 00	880 00	1,687 50				22 50	22 50
Garland, J. R.	2,700 00	4,000 00	880 00	1,030 00	21 00		21 00	42 00	42 00
Garson, Hon. S.	2,700 00	4,000 00	880 00	1,687 50				180 00	180 00
Gauthier, A.	2,700 00	4,000 00	880 00	1,030 00		90 00	90 00		

HOUSE OF COMMONS—Continued
STATEMENT OF INDEMNITIES, EXPENSE ALLOWANCES, AND TRAVELLING AND LIVING EXPENSES PAID IN 1949-50—Continued

Members	Travelling and Living Expenses													
	Indemnities			Expense Allowances		Statutory								
	Statutory			Votes 801 and 588		Statutory		Statutory						
	Twenty-first Parliament	Twenty-first Parliament	Twenty-first Parliament	Twenty-first Session	Twenty-first Session	Twenty-first Session	Paid on Yearly Basis	Twenty-first Parliament		Twenty-first Parliament		Vote 802	Total	
								First Session	Second Session	Actual	Per Diem			Actual	Per Diem
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
Gauthier, J. L.	2,700 00	4,000 00	880 00	1,687 50	1,687 50	21 00	90 00	19 00	90 00	20 00	60 00	60 00		
Gauthier, Jules.	2,700 00	4,000 00	880 00	1,030 00	1,687 50	24 00	60 00	24 00	90 00	20 00	180 00	180 00		
Gauthier, P.	2,700 00	4,000 00	880 00	1,030 00	1,687 50	24 00	60 00	24 00	90 00	20 00	48 00	48 00		
George, E. W.	2,700 00	4,000 00	880 00	1,687 50	1,687 50	196 50	90 00	173 60	90 00	312 45	682 55	120 00		
Gibson, Hon. C. W.	2,700 00	4,000 00	880 00	1,687 50	1,687 50	21 50	90 00	21 50	90 00	86 50	266 50	682 55		
Gibson, J. L.	2,700 00	4,000 00	880 00	1,030 00	1,687 50	20 00	90 00	20 00	90 00	20 00	243 00	243 00		
Gillis, C.	2,700 00	4,000 00	880 00	1,030 00	1,687 50	13 50	90 00	13 50	90 00	13 50	27 00	27 00		
Gingras, E. O.	2,700 00	4,000 00	880 00	657 50	657 50	9 50	90 00	9 50	90 00	8 00	17 50	17 50		
Gingras, M.	2,700 00	4,000 00	880 00	1,030 00	1,687 50	176 50	90 00	186 50	90 00	363 00	363 00	363 00		
Gladstone, R. W.	2,700 00	4,000 00	880 00	1,030 00	1,687 50	29 60	90 00	29 00	90 00	30 00	150 00	150 00		
Golding, W. H.	2,700 00	4,000 00	880 00	1,687 50	1,687 50	6 00	90 00	6 00	90 00	46 00	46 00	46 00		
Gosselin, H. A.	2,700 00	4,000 00	880 00	1,687 50	1,687 50	6 00	90 00	6 00	90 00	10 40	32 50	32 50		
Gour, J. O.	2,700 00	4,000 00	880 00	1,687 50	1,687 50	6 00	90 00	6 00	90 00	313 95	613 95	613 95		
Gourde, D.	2,700 00	4,000 00	880 00	1,687 50	1,687 50	6 00	90 00	6 00	90 00	12 00	12 00	12 00		
Grant, T. V.	2,700 00	4,000 00	880 00	1,687 50	1,687 50	6 00	90 00	6 00	90 00	12 00	12 00	12 00		
Graydon, G.	2,700 00	4,000 00	880 00	1,687 50	1,687 50	6 00	90 00	6 00	90 00	12 00	12 00	12 00		
Green, H. C.	2,700 00	4,000 00	880 00	1,687 50	1,687 50	6 00	90 00	6 00	90 00	12 00	12 00	12 00		
Gregg, Hon. M. F.	2,700 00	4,000 00	880 00	1,687 50	1,687 50	6 00	90 00	6 00	90 00	12 00	12 00	12 00		
Hackett, J. T.	2,700 00	4,000 00	880 00	1,687 50	1,687 50	6 00	90 00	6 00	90 00	12 00	12 00	12 00		
Halle, M.	2,700 00	4,000 00	880 00	1,687 50	1,687 50	6 00	90 00	6 00	90 00	12 00	12 00	12 00		
Hamel, J. I.	2,700 00	4,000 00	880 00	1,687 50	1,687 50	6 00	90 00	6 00	90 00	12 00	12 00	12 00		
Hansell, E. G.	2,700 00	4,000 00	880 00	1,687 50	1,687 50	6 00	90 00	6 00	90 00	12 00	12 00	12 00		
Harkness, D. S.	2,700 00	4,000 00	880 00	1,687 50	1,687 50	6 00	90 00	6 00	90 00	12 00	12 00	12 00		
Harris, J. H.	2,700 00	4,000 00	880 00	1,687 50	1,687 50	6 00	90 00	6 00	90 00	12 00	12 00	12 00		
Harris, Hon. W. E.	2,700 00	4,000 00	880 00	1,687 50	1,687 50	6 00	90 00	6 00	90 00	12 00	12 00	12 00		
Harrison, J. H.	2,700 00	4,000 00	880 00	1,687 50	1,687 50	6 00	90 00	6 00	90 00	12 00	12 00	12 00		
Hart, M.	2,700 00	4,000 00	880 00	1,687 50	1,687 50	6 00	90 00	6 00	90 00	12 00	12 00	12 00		
Hatfield, H. H.	2,700 00	4,000 00	880 00	1,687 50	1,687 50	6 00	90 00	6 00	90 00	12 00	12 00	12 00		
Hazen, D. K.	2,700 00	4,000 00	880 00	1,687 50	1,687 50	6 00	90 00	6 00	90 00	12 00	12 00	12 00		
Healy, T. P.	2,700 00	4,000 00	880 00	1,687 50	1,687 50	6 00	90 00	6 00	90 00	12 00	12 00	12 00		
Helleoyer, P. T.	2,700 00	4,000 00	880 00	1,687 50	1,687 50	6 00	90 00	6 00	90 00	12 00	12 00	12 00		
Heime, F. H.	2,700 00	4,000 00	880 00	1,687 50	1,687 50	6 00	90 00	6 00	90 00	12 00	12 00	12 00		
Henderson, R. J.	2,700 00	4,000 00	880 00	1,687 50	1,687 50	6 00	90 00	6 00	90 00	12 00	12 00	12 00		
Henderson, W. J.	2,700 00	4,000 00	880 00	1,687 50	1,687 50	6 00	90 00	6 00	90 00	12 00	12 00	12 00		

Henry, C.	2,700 00	4,000 00	880 00	1,030 00	30 00	30 00	150 00	30 00	150 00	138 70	60 00
Leon, G. H.	2,700 00	4,000 00	880 00	1,687 50			150 00		120 00		438 70
Herridge, H. W.	2,700 00	4,000 00	880 00	1,030 00			120 00		120 00		240 00
Holland, J. F.		4,000 00	880 00	1,030 00			150 00				245 65
Higgins, C. F.	2,700 00			687 50						100 90	100 90
Hodges, A.	2,700 00			1,687 50						20 00	60 00
Hodges, C. W.	2,275 00			1,687 50						21 00	64 00
Hornuth, K.		4,000 00	880 00	1,030 00							39 00
Hosking, H. A.		4,000 00	880 00	1,687 50							
Houde, C.	2,700 00	4,000 00	880 00	1,030 00			60 00		60 00		120 00
Howe, Rt. Hon. C. D.		4,000 00	880 00	1,687 50							60 00
Huffman, B.		4,000 00	880 00	1,687 50							100 00
Hunter, J.	2,700 00	4,000 00	880 00	1,687 50			60 00			100 00	168 00
Irvine, W.	2,700 00	4,000 00	880 00	1,687 50						15 70	40 70
Isnor, G. B.	2,700 00	4,000 00	880 00	1,030 00						115 00	115 00
Jackman, H. R.	2,700 00	4,000 00	880 00	1,030 00							60 00
Jaenicke, F. E.	2,700 00	4,000 00	880 00	1,030 00							
James, J. M.		4,000 00	880 00	1,030 00							
Jaques, N., and Legal Rep. of the late	2,700 00		3,200 00	164 30							
Jean, Hon. J. A.	2,700 00	4,000 00	880 00	1,030 00			60 00		60 00		120 00
Jeffery, A.	2,700 00	4,000 00	880 00	1,687 50			120 00		120 00	150 00	300 00
Johnston, C. E.	2,700 00	4,000 00	880 00	1,687 50			150 00		150 00	273 55	573 55
Jones, O. L.	2,700 00	3,375 00	880 00	1,687 50			90 00		90 00	81 00	261 00
Jurjus, R. N.	2,700 00	4,000 00	880 00	1,030 00			120 00		120 00		240 00
Kent, W. R.	2,700 00	4,000 00	880 00	1,030 00			120 00		120 00		240 00
Kiekhart, T. J.	2,700 00	4,000 00	880 00	687 50							
Kidd, W.	2,700 00	4,000 00	880 00	1,687 50			90 00		90 00	80 00	260 00
Kirk, R.	2,700 00	4,000 00	880 00	1,030 00			90 00		90 00		180 00
Kirk, T. A.	2,700 00	4,000 00	880 00	1,687 50			90 00		120 00	79 50	289 50
Knight, R. R.	2,700 00	4,000 00	880 00	1,687 50					90 00	59 75	313 30
Knowles, S. H.	2,700 00	4,000 00	880 00	687 50							
Kuhl, W. F.	2,700 00	4,000 00	880 00	1,687 50							
LaCroix, W.	2,700 00	4,000 00	880 00	1,687 50			30 00		30 00	26 00	86 00
Lafontaine, J.	2,700 00	4,000 00	880 00	1,687 50			12 85		28 00	10 00	50 85
Laing, A.	2,700 00	4,000 00	880 00	1,687 50			178 00		178 00		356 00
Lalonde, M.	2,700 00	4,000 00	880 00	1,030 00						28 00	28 00
Langlois, J.	2,700 00	4,000 00	880 00	1,687 50			40 00		40 00		80 00
Langlois, J. G., L.	2,325 00	4,000 00	880 00	1,687 50			90 00		90 00	82 00	262 00
Lapaline, G. E.	2,700 00	4,000 00	880 00	1,687 50			20 50		20 50	20 00	61 00
Lapointe, Hon. H.	2,700 00	4,000 00	880 00	1,687 50						20 00	20 00
Larson, F. H.	2,700 00	4,000 00	880 00	1,030 00			120 00		180 95		300 95
Laurendeau, A.		825 00	880 00	687 50						40 00	40 00
Leduc, L.	2,700 00	4,000 00	880 00	305 50			16 00		16 00		32 00
Lefrançois, J. E.	2,700 00	4,000 00	880 00	378 00			14 00		14 00		28 00
Leger, A. D.	2,700 00	4,000 00	880 00	1,687 50			60 00		60 00	40 00	160 00
Lennard, F. E.	2,700 00	4,000 00	880 00	1,687 50			26 00		32 00	28 00	86 00
Lesage, J.	2,700 00	4,000 00	880 00	1,687 50			18 00		18 00	18 00	54 00
Little, W.	2,700 00	4,000 00	880 00	1,687 50			60 00		60 00	14 00	134 00
Lockhart, N. J.	2,700 00	4,000 00	880 00	687 50						16 00	372 70
Low, S. E.	2,700 00	4,000 00	880 00	1,687 50			150 00		150 00	72 70	166 00
Mack, A. F.	2,700 00	4,000 00	880 00	1,030 00			120 00		120 00		240 00
Macdonald, Hon. W. R.	2,700 00	750 00	880 00	1,687 50			31 90		34 40	31 90	98 20
Macdonnell, J. M.	2,700 00	4,000 00	880 00	973 00			10 00		10 00	8 00	28 00
MacDonnell, J. L.	2,700 00	4,000 00	880 00	1,030 00			180 00		180 00		360 00
MacInnis, A. A.	2,700 00	4,000 00	880 00	1,687 50			150 00		150 00	82 55	382 55
MacKenzie, H. A.	2,700 00	4,000 00	880 00	1,030 00			60 00		60 00		120 00
MacKinnon, Hon. J. A.	2,700 00	4,000 00	880 00	687 50							

HOUSE OF COMMONS—Continued
STATEMENT OF INDEMNITIES, EXPENSE ALLOWANCES, AND TRAVELLING AND LIVING EXPENSES PAID IN 1949-50—Continued

Members	Indemnities				Expense Allowances		Travelling and Living Expenses					
	Statutory		Votes 801 and 588		Statutory		Statutory		Vote 802		Total	
	Twentieth Parliament	Twenty-first Parliament		Twentieth Parliament	Fifth Session and Twenty-first Parliament First Session	Paid on Yearly Basis	Twenty-first Parliament		Twentieth Parliament		Total	
		First Session	Second Session				First Session	Second Session	First Session	Second Session		
	\$	cts.	\$	cts.	\$	cts.	Per Diem \$	cts.	Per Diem \$	cts.	\$	cts.
MacLean, M.	2,700 00	4,000 00	880 00		1,687 50	90 00		90 00		46 20	296 20	
MacNaught, J. W.	2,700 00	4,000 00	880 00		1,687 50	60 00		60 00		35 60	155 60	
Macnaughton, A. A.	2,700 00	4,000 00	880 00		1,030 00	7 00		9 00		35 60	10 00	
MacNicol, J. R.	2,700 00	4,000 00	880 00		1,030 00	20 00		20 00		10 50	10 50	
Major, W. J.	2,700 00	4,000 00	880 00		1,030 00					40 00	40 00	
Maloney, J. W.	2,700 00	4,000 00	880 00		1,030 00	60 00		60 00		34 00	34 00	
Maltas, A.	2,700 00	4,000 00	880 00		1,030 00					120 00	120 00	
Manross, P. A.	2,700 00	4,000 00	880 00		687 50					22 00	22 00	
Marier, E.	2,700 00	4,000 00	880 00		975 00					16 00	16 00	
Marquis, E.	2,700 00	4,000 00	880 00		975 00					25 00	25 00	
Marshall, J. A.	2,700 00	4,000 00	880 00		687 50					70 40	70 40	
Martin, Hon. P.	2,700 00	4,000 00	880 00		1,687 50	18 00		18 00			36 00	
Masse, A.	2,445 00	3,475 00	880 00	150 00	222 50						262 00	
Mathews, J. E.	2,700 00	4,000 00	880 00	525 00	1,687 50	90 00		90 00		82 00	262 00	
Mathews, J. H.	2,700 00	4,000 00	880 00		687 50					134 95	253 00	
Maybank, R.	2,700 00	4,000 00	880 00		1,687 50	90 00		90 00		73 00	253 00	
Mayhew, Hon. R. W.	2,700 00	4,000 00	880 00		1,687 50							
McCaig, D. J.	2,700 00	4,000 00	880 00		1,687 50							
McCabbin, R.	2,700 00	4,000 00	880 00		1,687 50	60 00		60 00		145 10	145 10	
McCulloch, H. B.	2,700 00	4,000 00	880 00		1,687 50	90 00		90 00		90 25	270 25	
McCulloch, E. G.	2,700 00	4,000 00	880 00		1,687 50					67 50	67 50	
McCusker, E. A.	2,700 00	4,000 00	880 00		1,030 00	120 00		120 00		120 00	120 00	
McDonald, W. K.	2,700 00	4,000 00	880 00		1,687 50	20 00		20 00		20 00	60 00	
McGarry, M. K., and Legal Rep. of the late.	2,700 00	4,000 00	880 00		687 50							
McGregor, R. H.	2,700 00	4,000 00	880 00		1,687 50	12 00		12 00		12 00	36 00	
McIlraith, G. J.	2,700 00	4,000 00	880 00		1,687 50						163 00	
McIvor, D.	2,700 00	4,000 00	880 00		1,687 50	60 00		60 00		33 00	113 00	
McKay, E. B.	2,700 00	4,000 00	880 00		687 50					111 40	111 40	
McLean, A. Y.	2,700 00	4,000 00	880 00		1,030 00	20 00		20 00		40 00	40 00	
McLure, W. C. S.	2,700 00	4,000 00	880 00		1,687 50	90 00		90 00		84 15	264 15	
McMaster, W. A.	2,550 00	4,000 00	880 00		582 50					10 00	10 00	
McMillin, J. E., and Legal Rep. of the late.					290 00							

McWilliam, G. R.	2,700 00	4,000 00	880 00	1,030 00	60 00	60 00	60 00	20 00	120 00
Menary, L.	2,700 00			657 50				20 00	657 50
Merritt, C. C.	2,700 00			657 50				157 25	157 25
Mieland, B., and Legal Rep. of Mills, Inc.	2,175 00	525 00		1,002 00				76 50	76 50
Mitchell, Hon. H.	2,700 00		880 00	1,687 50					44 00
Moore, R. S.	2,700 00		880 00	378 00	22 00		22 00	09 00	69 00
Moff, W. M.	2,700 00		880 00	657 50	302 40		173 60		536 00
Mullins, J. P.	2,700 00			378 00		60 00		25 30	25 30
Murphy, J. W.	2,700 00		880 00	1,020 00				40 00	160 00
Murray, A. C.	2,700 00		880 00	1,030 00	14 00		14 00		548 00
Murray, G. M.	2,700 00		880 00	1,030 00	212 00		336 00		237 20
Mutch, L. A.	2,700 00		880 00	1,687 50		30 00	10 00	57 20	20 00
Nadon, J. C.	2,700 00		880 00	378 00					187 75
Nicholson, A. M.	2,700 00		880 00	657 50		60 00		30 00	130 00
Nixon, G. E.	2,700 00		880 00	1,687 50				67 00	67 00
Nosworthy, J. W.	2,700 00		880 00	1,030 00	11 10		10 00	30 00	20 00
Nowlin, G. C.	2,700 00		880 00	657 50					684 55
Parent, C.	2,700 00	1,000 00	880 00	1,687 50					18 40
Pearkes, G. R.	2,700 00		880 00	1,687 50	322 45			10 00	120 00
Pearson, Hon. L. B.	2,700 00	450 00	880 00	1,687 50				47 50	167 50
Pieard, L. P.	2,700 00		880 00	1,687 50	18 40		10 00	24 00	72 00
Pieard, R.	2,700 00		880 00	1,687 50	10 00			156 20	156 20
Poulton, R.	2,700 00		880 00	1,030 00		60 00		60 00	60 00
Poulton, F. F.	2,700 00		880 00	1,687 50	24 00			308 40	308 40
Power, Hon. C. G.	2,700 00		880 00	1,687 50				378 05	378 05
Pratt, J. O.	2,700 00		880 00	657 50				9 00	9 00
Prattfoot, J. H.	2,700 00		880 00	1,030 00	30 00				15 00
Prud'homme, G.	2,700 00		880 00	1,657 50		120 00		130 00	150 00
Quelch, F.	2,700 00		880 00	871 00		135 00		30 30	90 30
Raymond, M.	2,700 00		880 00	657 50				68 00	68 00
Raymond, M.	2,700 00		880 00	1,030 00					120 00
Raid, T.	2,700 00		880 00	657 50	7 60		8 00		31 50
Richard, C. T.	2,700 00		880 00	1,030 00		60 00		130 00	150 00
Richard, J. A.	2,700 00		880 00	1,687 50				30 30	90 30
Richard, J. T.	2,700 00		880 00	1,030 00	34 00		34 00		68 00
Riley, D. A.	2,700 00		880 00	1,687 50					120 00
Rinfret, Hon. E. G.	2,700 00		880 00	1,030 00		60 00		13 00	15 00
Roberge, L. F.	2,700 00		880 00	1,687 50	30 00		27 50		31 50
Robertson, F. G.	2,700 00		880 00	1,030 00	30 00		30 00	25 00	25 00
Robinson, A. E.	2,700 00	100 00	880 00	657 50				81 40	81 40
Robinson, W. A.	2,700 00		880 00	1,687 50	26 70		20 00	28 70	67 00
Rocheport, J. I.	2,700 00		880 00	1,030 00	33 00		34 00		67 00
Rooney, J. H.	2,700 00		880 00	1,030 00	30 00		30 00		60 00
Ross, D. G.	2,700 00		880 00	657 50		90 00			180 00
Ross, J. A.	2,700 00	800 00	880 00	1,687 50				14 00	56 00
Ross, J. H.	1,900 00	800 00	880 00	1,030 00	14 00		15 00		30 00
Rowe, Hon. W. E.	2,700 00	4,000 00	880 00	1,662 50	15 00				351 30
Sham, M. D.	2,700 00		880 00	657 50		120 00		111 30	405 55
Shaw, F. D.	2,700 00	4,000 00	880 00	1,687 50	410 00		456 45	315 55	405 55
Shaw, J.	2,700 00	4,000 00	880 00	1,030 00		150 00		12 50	192 50
Shaw, J.	2,700 00	4,000 00	880 00	1,687 50		90 00		20 60	20 60
Skelly, L.	2,700 00		880 00	1,030 00				122 00	498 40
Smith, A. L.	2,700 00	4,000 00	880 00	657 50	256 40				130 00
Smith, D.	2,700 00	4,000 00	880 00	1,687 50		60 00			

HOUSE OF COMMONS—Concluded
STATEMENT OF INDEMNITIES, EXPENSE ALLOWANCES, AND TRAVELLING AND LIVING EXPENSES PAID IN 1949-50—Concluded

Members	Indemnities			Expense Allowances		Travelling and Living Expenses								
	Statutory		Votes 801 and 588	Statutory	Statutory					Vote 802	Total			
	Twentieth Parliament	Twenty-first Parliament	Twentieth Parliament Fifth Session and Twenty-first Parliament First Session	Paid on Yearly Basis	Twenty-first Parliament		Twentieth Parliament							
		First Session	Second Session		First Session	Second Session	Fifth Session	Per Diem \$	Actual \$	Per Diem cts.		Actual cts.	Per Diem \$	Actual cts.
	\$	cts.	\$	cts.	\$	cts.	Per Diem \$	Actual \$	Per Diem cts.	Actual cts.	Per Diem \$	Actual cts.	\$	cts.
Smith, J. E.	2,700 00	4,000 00	880 00	1,687 50	12 00	12 00	90 00	12 00	12 00	12 00	12 00	12 00	12 00	36 00
Smith, J. J.	2,700 00	4,000 00	880 00	1,687 50	1,030 00	90 00	60 00	60 00	60 00	60 00	60 00	60 00	30 00	150 00
Stanfield, F. T.	2,700 00	4,000 00	880 00	657 50	1,030 00	120 00	120 00	120 00	120 00	120 00	120 00	120 00	20 00	20 00
Stephenson, C. E.	2,700 00	4,000 00	880 00	1,030 00	1,030 00	120 00	90 00	90 00	90 00	90 00	90 00	90 00	107 40	240 00
Stewart, A. C.	2,700 00	4,000 00	880 00	1,687 50	1,030 00	150 00	210 00	210 00	210 00	210 00	210 00	210 00	300 00	287 40
Stewart, A. M.	2,700 00	4,000 00	880 00	1,030 00	657 50								9 50	300 00
Stuck, L.	2,700 00	4,000 00	880 00	657 50	1,687 50	60 00	60 00	60 00	60 00	60 00	60 00	60 00	9 50	50 00
Stokes, G. H.	2,700 00	4,000 00	880 00	1,030 00	1,030 00	135 00	135 00	135 00	135 00	135 00	135 00	135 00	30 00	150 00
Strum, G.	2,700 00	4,000 00	880 00	1,687 50	1,030 00	90 00	90 00	90 00	90 00	90 00	90 00	90 00	30 00	255 00
Stuart, A. W.	2,700 00	4,000 00	880 00	1,687 50	1,030 00	120 00	120 00	120 00	120 00	120 00	120 00	120 00	118 00	298 00
Studer, I. W.	2,700 00	4,000 00	880 00	1,030 00	1,030 00	30 00	30 00	30 00	30 00	30 00	30 00	30 00	240 00	240 00
Thatcher, W. R.	2,700 00	4,000 00	880 00	657 50	657 50								32 05	60 00
Thomas, R.	2,700 00	4,000 00	880 00	1,687 50	1,687 50	33 40	33 40	33 40	33 40	33 40	33 40	33 40	66 75	66 75
Thompson, W. C.	2,700 00	4,000 00	880 00	1,030 00	1,030 00	12 20	12 20	12 20	12 20	12 20	12 20	12 20	30 00	96 80
Townley-Smith, F. W.	2,700 00	4,000 00	880 00	1,687 50	1,687 50	90 00	90 00	90 00	90 00	90 00	90 00	90 00	14 00	14 00
Tremblay, L. D.	2,700 00	4,000 00	880 00	1,030 00	1,030 00	12 00	12 00	12 00	12 00	12 00	12 00	12 00	101 65	281 65
Tustin, G. J.	2,700 00	4,000 00	880 00	1,687 50	1,687 50	120 00	120 00	120 00	120 00	120 00	120 00	120 00	240 00	240 00
Valois, P.	2,700 00	4,000 00	880 00	1,030 00	1,030 00	120 00	120 00	120 00	120 00	120 00	120 00	120 00	36 00	36 00
Vau, F.	2,700 00	4,000 00	880 00	657 50	657 50								240 00	240 00
Ward, W. J.	2,700 00	4,000 00	880 00	1,687 50	1,687 50	90 00	90 00	90 00	90 00	90 00	90 00	90 00	70 00	250 00
Warren, R. M.	2,700 00	4,000 00	880 00	1,030 00	1,030 00	20 00	20 00	20 00	20 00	20 00	20 00	20 00	19 90	59 90
Weaver, G. D.	2,700 00	4,000 00	880 00	1,687 50	1,687 50	60 00	60 00	60 00	60 00	60 00	60 00	60 00	16 00	136 00
Webb, G. R.	2,700 00	4,000 00	880 00	1,030 00	1,030 00	12 50	12 50	12 50	12 50	12 50	12 50	12 50	10 00	35 00
Weir, W. G.	2,700 00	4,000 00	880 00	1,687 50	1,687 50	90 00	90 00	90 00	90 00	90 00	90 00	90 00	9 10	9 10
Welbourne, J. W.	2,700 00	4,000 00	880 00	1,030 00	1,030 00	120 00	120 00	120 00	120 00	120 00	120 00	120 00	75 00	255 00
White, G. S.	2,700 00	4,000 00	880 00	1,687 50	1,687 50	20 00	20 00	20 00	20 00	20 00	20 00	20 00	19 90	59 90
White, H. O.	2,700 00	4,000 00	880 00	1,030 00	1,030 00	60 00	60 00	60 00	60 00	60 00	60 00	60 00	16 00	136 00
Whiteside, H. B.	2,700 00	4,000 00	880 00	1,687 50	1,687 50	120 00	120 00	120 00	120 00	120 00	120 00	120 00	240 00	240 00
Whitman, F. P.	2,700 00	4,000 00	880 00	1,030 00	1,030 00	12 50	12 50	12 50	12 50	12 50	12 50	12 50	35 00	35 00
Williams, A.	2,700 00	4,000 00	880 00	1,687 50	1,687 50	90 00	90 00	90 00	90 00	90 00	90 00	90 00	9 10	9 10
Winkler, H. W.	2,700 00	4,000 00	880 00	1,687 50	1,687 50								75 00	255 00
Winters, Hon. R. H.	2,700 00	4,000 00	880 00	1,687 50	1,687 50									

Wood, R. J.....	4,000 00	880 00	1,030 00	90 00	90 00	104 00	180 00
Wright, P. E.....	4,000 00	880 00	1,037 50	120 00	120 00	104 00	344 00
Wylie, W. D.....	4,000 00	880 00	1,037 50	90 00	90 00	68 40	248 40
Young, R.....	2,700 00	2,700 00	657 50	.....	.....	358 20	358 20
Zaplinsky, F. S.....	2,700 00	.....	657 50	.....	.....	40 00	40 00
Additional indemnity to the Leader of the Opposition.....	10,000 00	.....	.....	.....	.....	.....	.....
	663,515 00	226,680 00	425,793 00	62 00	5,828 11	11,860 50	45,352 02
	1,014,875 00	13,225 00	425,793 00	62 00	5,828 11	11,860 50	45,352 02

1949-50
PUBLIC ACCOUNTS

PART II
M

DEPARTMENT OF
MINES AND TECHNICAL SURVEYS

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF MINES AND TECHNICAL SURVEYS

Pursuant to the powers conferred by section 10 of the Department of Mines and Technical Surveys Act, c. 17, 1949 (Second Session) and under authority of P.C. 274, January 18, 1950, the following provisions based on the Estimates for 1949-50, and granted by Parliament to defray the expenses of the public service within the Department of Mines and Resources, applied, effective January 18, 1950, to the Department of Mines and Technical Surveys: Votes 174 to 179, 187 to 195, 202, 204, 205, Stat.—Emergency Gold Mining Assistance Act, Votes 237, 238, Supplementary Votes 682, 684, 685, 690, and Further Supplementary Votes 804, 805, 808, 809, 811. Under the same authority, the amount provided to the Department of Reconstruction and Supply in Vote 381 applied to the Department of Mines and Technical Surveys. P.C. 275, January 18, 1950, provided for the transfer from the Department of Resources and Development of such portions of the moneys appropriated under Votes 172 and 203 as are deemed necessary to pay salaries of employees transferred to this Department.

Generally speaking, the creation of the new Department involved the transfer hereto of (a) appropriations previously shown under the Mines, Forests and Scientific Services Branch of the former Department of Mines and Resources except those pertaining to Forestry, Water and Power, and the National Museum of Canada, (b) the appropriation for the International Boundary Commission previously under Special Projects of the former Department of Mines and Resources and (c) the appropriation for Departmental Administration under the former Department of Reconstruction and Supply.

In accordance with the usual practice, the details for the current fiscal year of the Revenues, Expenditures and Open Accounts in respect of services and appropriations transferred hereto are given in this Section.

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:

Expenditures—			
Ordinary	22,199,828	14	
Demobilization and Reconversion	1,354,816	17	
Other Charges	1,802,107	39	
			25,356,751 70
Revenues—			
Ordinary	94,379	76	
Special Receipts	5,177	25	
			99,557 01
Net Charge			\$ 25,257,194 69

Transactions as reflected in the Open Accounts of Canada

	March 31, 1949	1949-50 Transactions (Net)	March 31, 1950
ASSETS			
[3] Other Loans and Investments—			
(d) Miscellaneous	\$2,625,232 99	\$2,233,436 11	\$ 386,796 88

	March 31, 1949	1949-50 Transactions (Net)	March 31, 1950
LIABILITIES			
[9] Floating Debt—			
(d) Outstanding Cheques and Warrants	239 66	23 78	215 88
[10] Deposit and Trust Accounts—			
(c) Miscellaneous	10,917 58	10,917 58	
[11] Insurance, Pension and Guaranty Accounts—			
(c) Pension and Retirement Funds	486 13	486 19	
[12] Deferred Credits		49 72	49 72
[13] Sundry Suspense Accounts	1,713,400 65	1,060,747 45	2,774,148 10
	<u>\$1,725,044 02</u>	<u>\$1,049,369 68</u>	<u>\$2,774,413 70</u>

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada in Part I of this Report. Details of Open Accounts will be found on page M-21 of this section.

REVENUES

Comparative Summary

	1949-50	1948-49
Ordinary Revenue—		
A Return on Investments	3,536 18	
B Privileges, Licences and Permits	11,670 15	13,246 88
C Proceeds from Sales	70,264 02	62,298 61
D Services and Service Fees	5,563 98	2,681 54
E Refunds of Expenditure	2,285 80	3,537 28
F Miscellaneous	1,059 63	417 65
Total Ordinary	94,379 76	82,181 96
Special Receipts—		
G War and Demobilization Receipts	5,177 25	86 32
Grand Total	<u>\$ 99,557 01</u>	<u>\$ 82,268 28</u>

Details

Ordinary Revenue—		
A Return on Investments: Interest paid by Abasand Oils Limited, as per Part II of the agreement dated November 1, 1946		3,536 18
B Privileges, Licences and Permits: Royalty from licences under patents, \$7,414.10; permits and licences issued under the Explosives Act, c. 7, 1946, \$3,660.50; sundries, \$595.55		11,670 15
C Proceeds from Sales: Hydrographic charts, \$14,388.51; survey maps and plans, \$43,263.75; publications, \$10,651.99; sundries, \$1,959.77		70,264 02
D Services and Service Fees: Assays, analyses and tests, \$2,209.02; hardening and treatment of metals, \$3,354.96		5,563 98
E Refunds of Previous Years' Expenditures		2,285 80
F Miscellaneous: Fines, \$405; sundries, \$654.63		1,059 63
Total Ordinary		94,379 76
Special Receipts—		
G War and Demobilization Receipts		5,177 25
Grand Total		<u>\$ 99,557 01</u>

Certified correct.

MARC BOYER,

Deputy Minister of Mines and Technical Surveys.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
M-5	381	Departmental Administration—Formerly under Demobilization and Reconversion.....	98,180 00	78,621 95	122,211 36
M-5		Transfer from Vote 172, Departmental Adminis- tration. (Department of Resources and De- velopment).....	44,999 68	44,999 68	
M-5	175 } 804 }	Branch Administration.....	115,364 53	114,420 44	94,214 50
		Bureau of Mines—			
M-5	176	Bureau of Mines Administration.....	52,060 79	51,070 69	33,840 61
M-6	177	Mineral Resources Investigations.....	1,598,850 00	1,481,847 16	1,235,054 96
M-6	178 } 682 }	Explosives Act Administration.....	71,600 00	62,752 11	57,578 63
M-6	179	Investigations of Radio-active Ores.....	268,130 00	219,709 66	149,937 53
M-7	805	Maintenance of Plant of Abasand Oils Limited	85,000 00	76,379 13	
		Geological Survey of Canada—			
M-7	187 } 808 }	Geological Survey Administration and Miscel- laneous Services.....	135,125 00	128,058 57	114,577 97
M-7	188 } 684 }	Geological Surveys.....	1,195,365 00	1,068,346 01	826,550 52
		Surveys and Mapping Bureau—			
M-8	189	Surveys and Mapping Bureau Administration.	31,640 00	23,781 12	16,954 73
M-8	190 } 685 }	Topographical Surveys, including expenses of the Canadian Board on Geographical Names.....	1,283,366 69	1,231,596 76	830,266 77
M-8	191	Canadian Hydrographic Service.....	3,478,314 00	2,041,131 07	1,148,584 61
M-9	192	Geodetic Survey of Canada.....	662,775 00	470,728 59	404,436 23
M-10	193	Legal Surveys, including grant of \$350 to assist in printing the publication of the Canadian Institute of Surveying.....	499,136 00	464,961 78	367,311 73
M-10	194	*To provide for the payment of fees of the Board of Examiners for Dominion Land Surveyors, of the Secretary and of the Sub- Examiners.....	2,100 00	1,610 14	1,606 27
M-10	195	Map Compilation and Reproduction.....	410,150 06	398,460 84	313,922 93
M-11	174	International Boundary Commission.....	47,397 00	29,176 85	44,426 74
M-11	202 } 809 }	Geographical Bureau.....	152,700 00	141,323 27	99,155 99
		Dominion Observatories—			
M-11	204	Dominion Observatory, Ottawa.....	312,630 00	286,863 28	252,318 65
M-12	205 } 811 }	Dominion Astrophysical Observatory, Vic- toria, B.C.....	73,348 76	66,080 44	55,721 41
M-12	Stat.	To provide for payments under the Emergency Gold Mining Assistance Act.....	13,715,778 60	13,715,778 60	9,433,493 86
		GENERAL			
M-20	Stat.	Gratuities to families of deceased employees.....	2,130 00	2,130 00	3,300 00
		<i>Expenditures: from Appropriations not required for 1949-50.....</i>			11,791 09
		Total Ordinary.....	24,336,141 11	22,199,828 14	15,617,257 09
		DEMOLITION AND RECONVERSION			
M-20	237 } 690 }	Payments to Royal Canadian Air Force and Commercial companies for air photography, and to defray the expenses of the Inter- departmental Committee on Air Surveys..	1,340,000 00	1,340,000 00	851,111 22
M-20	238	Construction and equipment of an extension to the Metallurgical Laboratories, Booth Street, Ottawa, including consulting, engineering and design fees.....	80,000 00	14,816 17	81,893 25
		Total Demobilization and Reconversion....	1,420,000 00	1,354,816 17	933,004 47
		OTHER CHARGES			
M-20	Stat.	*Abasand Oils Limited.....	1,802,107 39	1,802,107 39	
		Grand Total.....	\$27,558,248 50	\$25,356,751 70	\$16,550,261 56

* Complete title is shown in the following details.

Vote 381 Departmental Administration—Formerly under Demobilization and Reconversion

	Estimates	Allotments	Expenditures
Temporary Assistance	69,680 00	60,230 00	56,939 61
Travelling Expenses	5,000 00	10,000 00	5,813 92
Telephones, Telegrams and Postage	2,000 00	2,000 00	1,727 46
Printing, Stationery and Office Equipment	4,000 00	21,250 00	11,999 26
Freight, Express and Cartage	500 00	700 00	688 35
Professional and Special Services and Expenses	2,000 00	700 00	285 65
Advertising and Publicity	10,000 00	1,300 00	860 88
Sundries	5,000 00	2,000 00	306 82
	\$ 98,180 00	\$ 98,180 00	\$ 78,621 95

The above amount was provided for administrative expenses of the former Department of Reconstruction and Supply—see foreword to this Section.

As at March 31, 1950, there were 20 salaried employees being paid from this vote, of whom 4 were permanent and 16 temporary.

Transfer from Vote 172, Departmental Administration (Department of Resources and Development)	44,999 68
Expenditures	\$ 44,999 68

The above transfer was authorized by P.C. 275, January 18, 1950, to provide for the payment of salaries of employees transferred to this Department from the Department of Resources and Development.

As at March 31, 1950, there were 29 salaried employees being paid from this vote, of whom 12 were permanent and 17 temporary.

Votes 175 and 804 Branch Administration

	Estimates	Allotments	Expenditures
Salaries	90,587 00	90,587 00	90,587 00
Allotted from Vote 89, Salaries, etc.	13,694 53	13,694 53	13,694 53
Printing, Stationery and Office Equipment	4,750 00	7,650 00	7,189 19
Telephones, Telegrams and Postage	1,500 00	400 00	188 18
Travelling Expenses	3,400 00	2,400 00	2,388 40
Sundries	1,433 00	633 00	373 14
	\$ 115,364 53	\$ 115,364 53	\$ 114,420 44

The above amount was provided for the administration expenses of the Mines, Forests and Scientific Services Branch of the former Department of Mines and Resources—see foreword to this Section.

As at March 31, 1950, there were 45 salaried employees being paid from this vote, of whom 23 were permanent and 22 temporary.

Vote 176 Bureau of Mines—Bureau of Mines Administration

	Estimates	Allotments	Expenditures
Salaries	38,535 00	38,535 00	38,535 00
Allotted from Vote 89, Salaries, etc.	8,560 79	8,560 79	8,560 79
Printing, Stationery and Office Equipment	1,200 00	1,700 00	1,317 16
Travelling Expenses	1,500 00	1,500 00	1,014 92
Sundries	2,265 00	1,765 00	1,642 82
	\$ 52,060 79	\$ 52,060 79	\$ 51,070 69

As at March 31, 1950, there were 22 salaried employees being paid from this vote, of whom 6 were permanent and 16 temporary.

Vote 177 Bureau of Mines—Mineral Resources Investigations

	Estimates	Allotments	Expenditures
Salaries	967,214 00	1,055,377 00	1,053,253 84
A Printing, Stationery and Office Equipment	38,000 00	36,000 00	27,042 91
Travel (Field Investigations)	35,000 00	35,000 00	32,704 14
Supplies and Materials	161,476 00	146,476 00	124,580 84
B Acquisition of Equipment	322,524 00	281,361 00	208,261 29
Repairs and Upkeep of Equipment	30,000 00	15,000 00	12,981 30
Sundries	44,636 00	29,636 00	23,022 84
	<u>\$1,598,850 00</u>	<u>\$1,598,850 00</u>	<u>\$1,481,847 16</u>

This vote was provided for the costs of investigations, in laboratory, office and field, pertaining to mineral resources, the mining and metallurgical industries, mineral technology and economics of production and marketing; and the dissemination of information with respect thereto.

As at March 31, 1950, there were 380 salaried employees being paid from this vote, of whom 111 were permanent and 269 temporary.

A Payments were made to the Department of Public Printing and Stationery.

B Includes purchase of the following equipment: 1 motor car, \$1,706.23; furnace equipment and accessories, \$19,090.10; separators, \$10,432.31; spectograph and parts, \$7,252; final payment on hydrogenation high pressure injector vessel, \$9,001.85, payments to date being, \$17,426.85.

Revenues arising from services provided through the above expenditures amounted to \$11,138 and comprised sale of publications, \$5,574.02, assays and analyses, \$2,209.02 and treatment of metals, \$3,354.96.

Votes 178 and 682 Bureau of Mines—Explosives Act Administration

	Estimates	Allotments	Expenditures
Salaries	55,365 00	55,365 00	54,210 88
Printing, Stationery and Office Equipment	1,250 00	1,250 00	436 43
Travelling Expenses	8,700 00	6,900 00	3,850 87
Acquisition of Equipment	2,000 00	2,000 00	486 05
Repairs and Upkeep of Equipment	1,000 00	1,000 00	468 23
Professional and Other Special Services	600 00	600 00	71 75
Sundries	2,685 00	4,485 00	3,227 90
	<u>\$ 71,600 00</u>	<u>\$ 71,600 00</u>	<u>\$ 62,752 11</u>

This vote was provided for the costs of administration of the Explosives Act, c. 7, 1946, an Act to regulate the manufacture, testing, storage, and importation of explosives.

As at March 31, 1950, there were 18 salaried employees being paid from this vote, of whom 8 were permanent and 10 temporary.

Revenues arising from services provided through the above expenditures amounted to \$4,065.50 and comprised permits and licences, \$3,660.50 and fines, \$405.

Vote 179 Bureau of Mines—Investigations of Radio-active Ores

	Estimates	Allotments	Expenditures
Salaries	107,130 00	133,155 00	130,666 68
Printing, Stationery and Office Equipment	1,500 00	1,500 00	1,402 36
Travelling Expenses	7,000 00	7,000 00	4,329 36
Supplies and Materials	25,000 00	23,500 00	20,416 10
A Acquisition of Equipment	107,500 00	98,500 00	60,202 41
Repairs and Upkeep of Equipment	5,000 00	1,000 00	526 04
Professional and Other Special Services	8,000 00	1,000 00	589 49
Sundries	7,000 00	2,475 00	1,577 22
	<u>\$ 268,130 00</u>	<u>\$ 268,130 00</u>	<u>\$ 219,709 66</u>

As at March 31, 1950, there were 49 salaried employees being paid from this vote, of whom 3 were permanent and 46 temporary.

A Includes \$21,400.96 for the purchase of 25 prefabricated fume hoods.

Vote 805 Bureau of Mines—Maintenance of Plant of Abasand Oils Limited.....	85,000 00
Expenditures.....	\$ 76,379 13

Under authority of P.C. 39/6191, December 7, 1949, Abasand Oils Limited was reimbursed for expenditures incurred in maintaining the plant and equipment in the interest of the Government of Canada.

Votes 187 and 808 Geological Survey of Canada—Geological Survey Administration and Miscellaneous Services

	Estimates	Allotments	Expenditures
Salaries	102,225 00	104,885 00	104,774 44
Printing, Stationery and Office Equipment	9,000 00	11,100 00	10,602 94
Travelling Expenses	4,000 00	1,540 00	12 35
Supplies and Materials	12,000 00	12,000 00	10,045 27
Acquisition of Equipment	3,000 00	1,600 00	757 50
Repairs and Upkeep of Equipment	1,000 00	300 00	
Sundries	3,900 00	3,700 00	1,866 07
	\$ 135,125 00	\$ 135,125 00	\$ 128,058 57

As at March 31, 1950, there were 48 salaried employees being paid from this vote, of whom 14 were permanent and 34 temporary.

Votes 188 and 684 Geological Survey of Canada—Geological Surveys

	Estimates	Allotments	Expenditures
Salaries	437,075 00	454,785 00	433,348 51
A Printing, Stationery and Office Equipment	100,000 00	63,000 00	33,418 42
Travelling Expenses		16,000 00	7,629 02
B Field Surveys	529,000 00	462,290 00	442,419 06
Supplies and Materials	37,500 00	50,500 00	42,967 95
C Acquisition of Equipment	75,000 00	115,000 00	82,263 31
Repairs and Upkeep of Equipment	8,500 00	17,500 00	15,413 00
Sundries	8,290 00	16,290 00	10,886 74
	\$1,195,365 00	\$1,195,365 00	\$1,068,346 01

This vote was provided for the costs of field studies of rocks, minerals and ore deposits of Canada that may lead to the discovery of ore and kindred deposits and more successful exploitation of deposits already known, and the publishing of the results of such investigations.

As at March 31, 1950, there were 148 salaried employees being paid from this vote, of whom 25 were permanent and 93 temporary.

A Payments were made to the Department of Public Printing and Stationery.

B Expenditures comprise: salaries of field officers, \$68,101.08; salaries of student assistants, \$50,217.99; wages of cooks and labourers, \$37,951.05; transportation of field parties, \$37,299.35; air transportation, \$35,578.75; materials and supplies, \$82,827.24, including provisions, \$69,949.19; acquisition of equipment, \$3,186.27; maintenance of equipment, \$4,636.10; expenses of airborne magnetometer surveys, \$91,271.40, of which amount \$89,914.50 was paid to Spartan Air Services Limited, under authority of P.C. 2679, May 27, 1949, P.C. 6180, December 6, 1949 and P.C. 71/1784, April 5, 1950; freight and express, \$12,418.93; sundries, \$18,930.90.

C Includes: 21 motor vehicles, \$33,925.69; camp equipment, \$19,339.20.

Revenues arising from services provided through the above expenditures amounted to \$5,077.97 from sales of publications.

Vote 189 Surveys and Mapping Bureau—Surveys and Mapping Bureau Administration

	Estimates	Allotments	Expenditures
Salaries	28,605 00	28,605 00	22,585 06
Printing, Stationery and Office Equipment	1,200 00	1,200 00	637 13
Travelling Expenses	1,000 00	1,000 00	377 20
Sundries	835 00	835 00	181 73
	<u>\$ 31,640 00</u>	<u>\$ 31,640 00</u>	<u>\$ 23,781 12</u>

As at March 31, 1950, there were 9 salaried employees being paid from this vote, of whom 3 were permanent and 6 temporary.

Votes 190 and 685 Surveys and Mapping Bureau—Topographical Surveys, including expenses of the Canadian Board on Geographical Names

	Estimates	Allotments	Expenditures
Salaries	523,740 00	523,740 00	523,740 00
Allotted from Vote 89, Salaries, etc.	37,126 69	37,126 69	37,126 69
A Printing, Stationery and Office Equipment	15,500 00	34,500 00	28,801 62
Travelling Expenses	2,000 00	2,000 00	1,050 06
B Field Surveys	511,000 00	345,000 00	341,358 32
Supplies and Materials	21,000 00	21,000 00	18,354 09
C Acquisition of Equipment	146,000 00	264,000 00	237,343 68
Repairs and Upkeep of Equipment	13,000 00	26,000 00	18,896 80
Purchase of Air Photographs	5,500 00	20,500 00	20,500 00
Sundries	8,500 00	9,500 00	4,425 50
	<u>\$1,283,366 69</u>	<u>\$1,283,366 69</u>	<u>\$1,231,596 76</u>

As at March 31, 1950, there were 243 salaried employees being paid from this vote, of whom 39 were permanent and 204 temporary.

- A Payments were made to the Department of Public Printing and Stationery.
- B Expenditures comprise: salaries of field officers, \$1,946.23; salaries of student assistants, \$67,065.78; wages, of cooks and labourers, \$68,382.68; transportation of field parties, \$28,372.49; air transportation, \$31,969.25; materials and supplies, \$62,818.02, including \$49,700.37 for provisions; acquisition of equipment, \$2,720.68; purchase of 54 horses, \$3,575; maintenance of equipment, \$5,647.11; freight and express, \$15,356.55; sundries, \$12,552.28; hire of helicopter, \$16,976.25, paid to Photographic Survey Corporation Ltd. (P.C. 2643, May 27, 1949); expenses in connection with winter surveys, Bond Construction Co., \$15,366 (P.C. 112/6388, December 22, 1949) and D. Callison, \$8,610 (P.C. 113/6388, December 22, 1949).
- C Expenditures include: 13 motor trucks, \$23,559.46; camp equipment, \$35,253.68; 300 fabricated signals, \$7,086.87; multiplex equipment, \$87,647.48; 27 transits, \$22,081.50.

Vote 191 Surveys and Mapping Bureau—Canadian Hydrographic Service

	Estimates	Allotments	Expenditures
Salaries and Wages	744,446 00	804,446 00	756,113 67
Printing, Stationery and Office Equipment	11,265 00	33,265 00	21,836 69
A Travelling Expenses	19,955 00	19,955 00	16,181 42
Supplies and Materials	272,428 00	324,428 00	291,299 87
B Acquisition of Equipment	2,293,860 00	2,144,860 00	820,695 83
Repairs and Upkeep of Equipment	60,200 00	75,200 00	63,889 82
C Sundries	76,160 00	76,160 00	71,113 77
	<u>\$3,478,314 00</u>	<u>\$3,478,314 00</u>	<u>\$2,041,131 07</u>

The expenses, by stations and vessels, of charting Canadian waters are as follows: Headquarters—Hydrographic Surveys, \$397,893.20. Precise Water Levels, \$22,886.78. Tidal and Current, \$31,239.05; Nova Scotia—C.H.L. *Dawson*, \$32,628.11; Atlantic Coast—C.H.L. *Henry Hudson*, \$16,447.20, C.H.L. *Anderson*, \$3,778, C.G.S. *Acadia*, \$172,532.34, C.G.S. *Cartier*, \$81,616.64, C.G.S. *Fort Frances*, \$512,822.53, C.G.S. *Kapuskasing*, \$463,276.46;

Pacific Coast—C.G.S. *Wm. J. Stewart*, \$155,835.76, C.G.S. *Parry*, \$31,558.15, C.G.H. *Pender*, \$45.14, Victoria Office, \$9,144.03; Inland Waters—Great Lakes, C.H.L. *Boulton*, \$8,856.78, Great Lakes, C.H.L. *Bayfield*, \$13,318.02, Great Slave Lake—MacKenzie River, C.H.L. *Rae*, \$21,052.54; Gauging Stations—Precise Water Levels, \$16,424.56; Gauging Stations—Tidal and Current, \$27,922.72; Chesterfield Inlet—Baker Lake, \$9,679.49; Hydrographic Service Depot—Pictou, \$2,418.64; C.G.S. *C. D. Howe*, \$9,754.93.

As at March 31, 1950, there were 234 salaried employees being paid from this vote, of whom 65 were permanent and 169 temporary.

A Expenditures comprise: transportation of survey parties, \$14,062.24; travel, \$2,119.18.

B Expenditures include: purchase of 4 echo sounders, \$14,260; contractual payments as listed below on the construction and conversion of vessels, and purchase of equipment for vessels.

Details of contracts of \$5,000 or over are as follows:

Contractor	Particulars	Amount of Contract	Payments 1949-50	Payments to date
(a) Halifax Shipyards Ltd.	Conversion of the <i>Kapuskasing</i>	\$ 342,000 00	\$ 295,398 03	\$ 320,000 00
David A. Mason	Construction of 2 launches	10,090 00	1,009 00	10,090 00 (f)
	Construction of 4 launches	16,644 00	1,664 40	16,644 00 (f)
Midland Boat Works Ltd.	Construction of launch	17,944 20	8,074 89	17,944 20 (f)
Cliff Richardson Boat Works, ..	Construction of launch	15,715 20	7,071 84	15,715 20 (f)
(a) Saint John Drydock Co. Ltd. .	Conversion of the <i>Fort Frances</i>	375,000 00	317,761 03	372,519 25
Stright-MacKay, Ltd.	Construction of 2 launches	10,920 00	764 40	10,920 00 (f)
	Construction of launch	5,575 00	4,181 25	4,181 25

(a) Awarded by the Department of National Defence.

(f) Including final payment.

C Expenditures comprise: freight and express, \$6,622.78; electricity, \$1,283.22; rentals, \$2,819.50; subsistence, \$50,941.07; miscellaneous, \$9,447.20.

Revenues arising from services provided through the above expenditures amounted to \$14,388.51 from sales of charts.

Vote 192 Surveys and Mapping Bureau—Geodetic Survey of Canada

	Estimates	Allotments	Expenditures
Salaries	239,625 00	239,625 00	200,996 50
A Printing, Stationery and Office Equipment	9,000 00	12,000 00	9,958 03
Travelling Expenses	3,000 00	3,000 00	266 47
B Field Surveys	368,700 00	340,700 00	214,546 16
Supplies and Materials	11,000 00	11,000 00	4,734 75
C Acquisition of Equipment	17,250 00	32,250 00	21,696 98
Repairs and Upkeep of Equipment	9,000 00	19,000 00	13,510 06
Sundries	5,200 00	5,200 00	5,019 64
	<u>\$ 662,775 00</u>	<u>\$ 662,775 00</u>	<u>\$ 470,728 59</u>

As at March 31, 1950, there were 60 salaried employees being paid from this vote, of whom 30 were permanent and 30 temporary.

A Payments were made to the Department of Public Printing and Stationery.

B Expenditures comprise: salaries of student assistants, \$25,765.28; wages of cooks and labourers, \$49,578.97; transportation of field parties, \$21,713.48; air transportation, \$44,243.91; materials and supplies, \$34,838.50, including \$27,187.12 for provisions; acquisition of equipment, \$1,622.52; maintenance of equipment, \$2,989.38; payments amounting to \$13,490 to the Bond Construction Co. Ltd. (P.C. 43/100, January 11, 1950) for services in connection with geodetic survey party; freight and express, \$11,370.12; miscellaneous, \$8,934.

C Includes purchase of 1 motor truck, \$1,628.03.

Vote 193 Surveys and Mapping Bureau—Legal Surveys, including grant of \$350 to assist in printing the publication of the Canadian Institute of Surveying

	Estimates	Allotments	Expenditures
Salaries	266,181 00	266,181 00	260,827 72
Travelling Expenses	1,000 00	1,000 00	131 79
A Field Surveys	197,160 00	152,160 00	143,941 07
B Supplies and Materials	6,775 00	20,775 00	16,532 55
C Acquisition of Equipment	10,370 00	29,431 87	20,755 05
Repairs and Upkeep of Equipment	2,000 00	10,000 00	5,938 08
Grant, Canadian Institute of Surveying	350 00	350 00	350 00
Dominion's share of the cost of Surveying British Columbia, Yukon and Northwest Territories Boundary	9,000 00	13,938 13	13,938 13
Dominion's share of the amount required to complete the survey of the Ontario-Manitoba boundary to Hudson Bay	5,400 00	2,400 00	826 02
Sundries	900 00	2,900 00	1,721 37
	<u>\$ 499,136 00</u>	<u>\$ 499,136 00</u>	<u>\$ 464,961 78</u>

As at March 31, 1950, there were 105 salaried employees being paid from this vote, of whom 23 were permanent and 82 temporary.

A Expenditures comprise: salaries of field officers, \$963.33; salaries of student assistants, \$5,119.79; wages of cooks and labourers, \$60,623.33; professional services, \$10,003.34; radar altimeter survey performed by the Photographic Survey Corporation Limited (P.C. 3070, June 16, 1949), \$25,528.13, less amount of \$10.180 paid by the Department of National Defence; transportation of field parties, \$10,396.22; air transportation, \$9,270.01; materials and supplies, \$21,790.20, including provisions, \$17,983; acquisition of equipment, \$2,173.34; maintenance of equipment, \$1,368.08; freight and express, \$4,481.45; sundries, \$2,403.85.

The amount of \$10,003.34 for professional services at \$25 per diem, was paid to Dominion and Provincial Land Surveyors in connection with surveys conducted under authority of various Orders in Council.

B Includes payments amounting to \$7,387.89 made to the Department of Public Printing and Stationery.

C Includes purchase of 2 motor trucks, \$4,960.87 and 5 theodolites, \$5,241.50.

Revenues arising from services provided through the above expenditures amounted to \$42,523.76 from sales of survey maps and plans.

Vote 194 Surveys and Mapping Bureau—To provide for the payment of fees of the Board of Examiners for Dominion Land Surveyors, of the Secretary and of the Sub-Examiners and for travelling expenses, stationery, printing, rent, etc. (the fees of B. W. Waugh, J. E. R. Ross and J. L. Rannie, members of the Board, and A. W. W. Cole, Secretary, are to be paid out of this sum)

	Estimates	Allotments	Expenditures
Fees, Board of Examiners	1,540 00	1,540 00	1,375 00
Sundries	560 00	560 00	235 14
	<u>\$ 2,100 00</u>	<u>\$ 2,100 00</u>	<u>\$ 1,610 14</u>

This vote was provided to defray expenses connected with the examination of candidates in accordance with the Dominion Lands Surveys Act, c. 117, R.S.

Vote 195 Surveys and Mapping Bureau—Map Compilation and Reproduction

	Estimates	Allotments	Expenditures
Salaries	325,252 00	325,252 00	325,252 00
Allotted from Vote 89, Salaries, etc.	10,640 06	10,640 06	10,640 06
Travelling Expenses	415 00	415 00	20 00
A Supplies and Materials	37,600 00	47,600 00	42,291 32
Acquisition of Equipment	32,678 00	20,478 00	17,191 53
Repairs and Upkeep of Equipment	3,000 00	4,500 00	2,128 07
Sundries	565 00	1,265 00	937 86
	<u>\$ 410,150 06</u>	<u>\$ 410,150 06</u>	<u>\$ 398,460 84</u>

As at March 31, 1950, there were 148 salaried employees being paid from this vote, of whom 60 were permanent and 88 temporary.

A Includes \$15,953.37 paid to the Department of Public Printing and Stationery.

Vote 174 International Boundary Commission

	Estimates	Allotments	Expenditures
Salaries and Wages	30,497 00	27,697 00	22,481 37
Travelling Expenses	2,000 00	2,000 00	639 97
Repairs and Upkeep of Equipment	500 00	1,000 00	829 31
Acquisition of Equipment	1,000 00	3,100 00	2,049 58
Supplies and Materials	2,000 00	2,200 00	2,143 25
Printing, Stationery and Office Equipment	10,000 00	10,000 00	311 10
Sundries	1,400 00	1,400 00	722 27
	<u>\$ 47,397 00</u>	<u>\$ 47,397 00</u>	<u>\$ 29,176 85</u>

Article IV of a Treaty between Canada and the United States signed at Washington on February 24, 1925 provided that the Commissioners appointed under the Treaty of April 11, 1908 were empowered and directed to maintain at all times an effective boundary line between Canada and the United States and between Canada and Alaska. This Article also provided that each Government pay the salaries and expenses of its own Commissioner and his assistants, and that the expenses jointly incurred by the Commissioners in maintaining the demarcation of the boundary line be borne equally by the two Governments.

The Canadian Commissioner is J. L. Rannie, Dominion Geodesist, whose salary is paid from Vote 192, Geodetic Survey of Canada.

As at March 31, 1950, there were 6 salaried employees being paid from this vote, of whom 3 were permanent and 3 temporary.

Votes 202 and 809 Geographical Bureau

	Estimates	Allotments	Expenditures
Salaries	70,515 00	70,515 00	69,542 80
A Printing, Stationery and Office Equipment	13,000 00	13,200 00	7,677 80
Telephones, Telegrams and Postage	700 00	400 00	299 88
Travelling Expenses	3,000 00	2,750 00	2,329 06
B Field Surveys	53,500 00	35,500 00	34,876 05
Supplies and Materials	4,000 00	5,300 00	4,367 82
C Acquisition of Equipment	5,000 00	22,450 00	20,753 72
Repairs and Upkeep of Equipment	1,000 00	600 00	290 13
Sundries	1,985 00	1,985 00	1,186 01
	<u>\$ 152,700 00</u>	<u>\$ 152,700 00</u>	<u>\$ 141,323 27</u>

As at March 31, 1950, there were 28 salaried employees being paid from this vote, of whom 4 were permanent and 24 temporary.

A Payments were made to the Department of Public Printing and Stationery.

B Expenditures comprise: salaries of field officers, \$10,034.28; salaries of student assistants, \$1,465.50; wages of cooks, \$1,384.73; transportation of field parties, \$9,476.12; air transportation, \$4,236.15; materials and supplies, \$5,343.65; miscellaneous, \$2,935.62.

C Under authority of P.C. 251, January 21, 1949, a contract amounting to \$7,533.54 was awarded to W. Warren Robar for the construction of a boat. Payments, including final payment, in the current year were \$1,533.54.

Vote 204 Dominion Observatories—Dominion Observatory, Ottawa

	Estimates	Allotments	Expenditures
Salaries	172,935 00	172,935 00	171,239 61
Allowances	1,800 00	2,400 00	2,371 29
Travelling Expenses	3,300 00	3,300 00	3,290 31
A Field Surveys	45,200 00	44,700 00	43,737 84
Supplies and Materials	7,000 00	9,500 00	8,997 58
B Acquisition of Equipment	71,295 00	67,195 00	47,953 66
Repairs and Upkeep of Equipment	2,350 00	1,850 00	1,771 66
C Acquisition or Construction of Buildings, Works and Structures	5,000 00	3,000 00	2,202 54
Sundries	3,750 00	7,750 00	5,298 79
	<u>\$ 312,630 00</u>	<u>\$ 312,630 00</u>	<u>\$ 286,863 28</u>

As at March 31, 1950, there were 56 salaried employees being paid from this vote, of whom 31 were permanent and 25 temporary.

- A Expenditures comprise: salaries of student assistants, \$14,792.20; wages, \$183.46; transportation of field parties, \$3,640.64; supplies and materials, \$8,072.76; acquisition of equipment, \$2,796.79; charter of aircraft, \$9,900, paid to Austin Airways Limited under authority of P.C. 1535, March 31, 1949 and P.C. 3953, August 10, 1949; rental of gravimeter, \$2,623.23; miscellaneous, \$1,728.76.
- B Under authority of P.C. 3906, September 2, 1948, a contract amounting to \$50,000 was awarded to the Perkin-Elmer Corporation of Glenbrook, Conn., U.S.A., for the construction of 2 Super-Schmidt cameras. Payments in the current year were \$15,053.50 and payments to date, \$35,051.
- C Payments in the current fiscal year on a contract amounting to \$13,500, awarded to the Colinton Lumber Company for the construction of a combined office and laboratory building at the Magnetic Observatory, Meanook, Alta., were \$1,298, and payments to date, \$13,330.30.

Votes 205 and 811 Dominion Observatories—Dominion Astrophysical Observatory, Victoria, B.C.

	Estimates	Allotments	Expenditures
Salaries	45,009 00	45,009 00	45,009 00
Allotted from Vote 89, Salaries, etc.	489 76	489 76	489 76
Travelling Expenses	1,200 00	1,200 00	893 01
Field Surveys	3,000 00	3,000 00	2,088 69
Supplies and Materials	4,900 00	4,900 00	2,993 84
Acquisition of Equipment	4,500 00	4,500 00	4,016 80
Repairs and Upkeep of Equipment	700 00	700 00	216 15
A Acquisition or Construction of Buildings, Works and Structures, including acquisition of land	9,000 00	9,000 00	8,000 00
Sundries	4,550 00	4,550 00	2,373 19
	<u>\$ 73,348 76</u>	<u>\$ 73,348 76</u>	<u>\$ 66,080 44</u>

As at March 31, 1950, there were 13 salaried employees being paid from this vote, of whom 6 were permanent and 7 temporary.

- A Under authority of P.C. 693, February 14, 1950 and P.C. 1548, March 28, 1950, payment of this amount was made to Norman and Dorothy Smyth for property on Saanich Mountain, B.C.

To provide for payments under the Emergency Gold Mining Assistance Act, c. 15, 1948

as amended\$ 13,715,778 60

In order to prevent the closing down of mines due to increasing costs of equipment, supplies and labour, and thus avoid the resultant hardships on dependent communities and to stimulate the production of gold, the Emergency Gold Mining Assistance Act, c. 15, 1948 was passed, and proclaimed on May 14, 1948, with payments effective for a period of three years from January 1, 1948.

Assistance is restricted to the mines from which the value of gold produced is not less than 70 per cent of the value of the total output and is based on the increased output in the designated year over that of the base year. The designated year is the year for which assistance is claimed and the base year is the year ending June 30, 1947, excepting for a new mine in which the base year is the first year of production and assistance is paid for that year on the total number of ounces of gold produced and sold.

Assistance is based on the number of ounces produced and sold in the designated year in excess of two-thirds of the number of ounces produced and sold in the base year. Payment per ounce is 50 per cent of the excess of actual cost of production per ounce over \$18, the basic rate as prescribed in the Act. The maximum rate of assistance is \$16 per ounce.

Section 3 of the Act was amended by c. 20, 1949, effective June 15, 1948, which provided that, where the production from a mine during a designated year is less than the production during the base year, the assistance payment would be an amount equal to the product of the rate of assistance for the mine multiplied by one-third of the number of ounces produced from the mine and sold during the designated year. Provision is also made for a reduction in the assistance payment to any mine during the designated year by an amount equal to \$3.50 for each ounce of gold to which the rate of assistance applies in 1950.

The following statement shows the payments to mine operators in the current fiscal year under the above statutory authority.

STATEMENT OF ASSISTANCE TO GOLD MINING COMPANIES UNDER AUTHORITY OF THE EMERGENCY GOLD MINING ASSISTANCE ACT, C. 15, 1948, AS AMENDED

Name of Operator	For Period (inclusive)	Production in ounces (Asterisks indi- cate adjust- ments—see note on page M-19)	Assistance Payable	Less Holdback of 20 per cent	Payments			
					80 per cent of Claim	20 per cent Holdback	Additional Payments under Amendment to Section 3	Total Payments 1949-50
	1948							
Alpine Gold Limited.....	Jan.-June	6,606*	792 54			792 54		792 54
American Gold Fields.....	Jan.-Dec.	199,190	3,187 04	637 41	2,549 63			2,549 63
Atkinson Dredging Company Ltd.....	Jan.-Dec.							
Aunor Gold Mines Limited.....	Jan.-Dec.	278*	3,158 95			3,158 95		3,158 95
Barker Ray Limited.....	Jan.-Dec.		23,493 59			18,740 26	4,753 33	23,493 59
Barnat Mines Limited, <i>Staden</i> (Formerly Sladen Malartic Mines Limited).....	Jan.-Dec.	262,271	4,196 34		3,357 07	839 27		4,196 34
Bates Creek Placers Limited.....	Jan.-Dec.	323,110*	18,415 04			7,459 78	10,955 26	18,415 04
Bellevue Quebec Mines Ltd.....	Jan.-Dec.	745,523	7,384 41		6,169 01	1,215 40		7,384 41
Bonetail Gold Mines Ltd.....	Jan.-Dec.		12,914 91			10,471 00	2,443 91	12,914 91
Boutillier, Messrs., D. F. and H. C.....	Jan.-Dec.		4,279 68			4,279 68		4,279 68
Bradbury & Cooper, Messrs.....	Jan.-Dec.	193,485	1,322 97		1,226 24	96 73		1,322 97
Bralorne Mines Ltd.....	Jan.-Dec.	71,411	1,142 58		1,108 32	34 26		1,142 58
Bratsberg, Mr. Birger.....	Jan.-Dec.	27,580*	24,626 40			24,626 40		24,626 40
Bremner, Mr. John.....	Jan.-Dec.	561,231	1,528 10		1,326 09	202 01		1,528 10
Broulan Porcupine Mines Ltd.....	Jan.-Dec.		321 74			321 74		321 74
Buffalo Ankerite Gold Mines Ltd.....	Jan.-Dec.	2,536*	6,725 51			6,581 71	143 80	6,725 51
Burwash Mining Company Ltd.....	Jan.-Dec.		98,293 84			11,088 43	87,205 41	98,293 84
Canadian Malartic Gold Mines Ltd.....	Jan.-Dec.	644,289	3,667 55		3,241 09	426 46		3,667 55
Cariboo Gold Quartz Mining Co. Ltd.....	Jan.-Dec.	1,946*	31,371 47			11,785 26	19,586 21	31,371 47
Central Patricia Gold Mines Ltd.....	Jan.-Dec.		25,966 59			25,966 59		25,966 59
Chesterville Mines Ltd.....	Jan.-Dec.		19,657 10			19,657 10		19,657 10
Clear Creek Placers Ltd.....	Jan.-Dec.		21,361 67			21,361 67		21,361 67
Cochenour Willans Gold Mines Ltd.....	Jan.-Dec.		1,595 99			992 51	603 48	1,595 99
Coniatarum Mines Ltd.....	July-Dec.	17,720-271	30,711 25	6,142 25	24,569 00			24,569 00
Consolidated Beattie Mines Ltd.....	Jan.-Dec.		19,975 09			19,975 09		19,975 09
Consolidated Central Cadillac Mines Ltd.....	Jan.-Dec.		211,189 90			211,189 90		211,189 90
C. Currie & P. Huley, Messrs.....	Jan.-Dec.		48,344 81			48,344 81		48,344 81
Delnité Mines Ltd.....	Jan.-Dec.	55,660	2,238 99	447 80	1,791 19			1,791 19
Done Mines Ltd.....	Jan.-Dec.		17,201 39			17,201 39		17,201 39
Donalda Mines Ltd.....	Jan.-Dec.		29,546 01			25,759 32	3,786 69	29,546 01
	Jan.-Dec.		8,047 53			8,047 53		8,047 53

Jan.-Dec.	54,558 36	29,677 67	24,880 69	54,558 36
Jan.-Dec.	11,306 56	11,306 56		11,306 56
Jan.-Dec.	598 37	138 17		598 37
June-Dec.**	27,814 669	56,930 03	227,720 09	227,720 09
Jan.-Dec.			203 96	203 96
Jan.-Dec.			2,047 74	2,047 74
Jan.-Dec.	10,658 154	11,368 70	45,474 79	45,474 79
Jan.-Dec.	34,517 03		34,517 03	34,517 03
Jan.-Dec.	13,678 091	12,769 46	5,082 83	54,826 35
Jan.-Dec.			119,808 25	119,808 25
Jan.-Dec.			18,707 57	18,707 57
Jan.-Dec.			19,228 52†	21,492 95
Jan.-Dec.			8,889 92	8,889 92
Jan.-Dec.			5,841 29	13,871 31
Jan.-Dec.	7,607 420	23,339 56	5,530 60	28,870 16
Jan.-Dec.			17,849 66	17,849 66
Jan.-Dec.	303 920*		27,251 41	27,251 41
Jan.-Dec.	56 685*		23,098 25	23,098 25
Jan.-Dec.			22,121 20	22,121 20
Jan.-Dec.	1,546 659	13,297 00	4,172 51	17,469 51
Jan.-Dec.			1,926 82	1,926 82
Jan.-Dec.	4033*		25,718 21	25,718 21
Jan.-Dec.			5,542 43	5,542 43
Jan.-Dec.	27 361 138	18,244 52	7,805 03	26,049 55
Jan.-Dec.	100*		26,752 45	26,752 45
Jan.-Dec.			11,213 77	2,310 60
Jan.-Dec.			39,190 32	11,213 77
July-Dec.	18,956 888		2,310 60	39,190 32
July-Dec.	3,945 489	22,374 64	12,433 78	33,484 75
Jan.-Dec.		95,657 82		115,113 52
Jan.-Dec.		54,623 22		54,623 22
Jan.-Dec.	1 004*			12,868 52
Jan.-Dec.	233 736*	52,541 70		52,541 70
Jan.-Dec.		17,315 50		17,315 50
Jan.-Dec.				9,980 53
Jan.-Dec.				209 84
Jan.-Dec.	1,564 833	6,847 71		6,932 21
Jan.-Dec.	7,184 673	47,338 36		54,100 59
Jan.-Dec.				704 38
Jan.-Dec.				12,552 32
Jan.-Dec.				12,927 28
Jan.-Dec.	11 788*			34,714 47
Jan.-Dec.	51 701	82 68	330 74	34,714 47
Jan.-Dec.				330 74

STATEMENT OF ASSISTANCE TO GOLD MINING COMPANIES UNDER AUTHORITY OF THE EMERGENCY GOLD MINING ASSISTANCE ACT, c. 15, 1948, AS AMENDED—Continued

Name of Operator	For Period (inclusive)	Production in ounces (Asterisks indicate adjustments—see note on page M—19)	Assistance Payable	Less Holdback of 20 per cent	Payments			Total Payments 1949-50
					80 per cent of Claim	20 per cent Holdback	Additional Payments under Amendment to Section 3	
1948								
Paymaster Consolidated Mines Ltd.	Jan.-Dec.		20,827 57			20,827 57		20,827 57
Perron Gold Mines Ltd.	Jan.-Dec.		11,330 35			11,330 35		11,330 35
Pickle Crow Gold Mines Ltd.	Oct.-Dec.	11,967 537	33,449 13	26,694 83		6,754 30		33,449 13
Pioneer Gold Mines of B.C. Ltd.	Jan.-Dec.	227 684*	7,622 62			7,622 62		7,622 62
Porcupine Reef Gold Mines Ltd.	Jan.-Dec.		28,461 47			28,461 47		28,461 47
Powell Rouyn Gold Mines Ltd.	Jan.-Dec.	650 057*	16,136 66			13,545 46		16,136 66
Renabie Mines Ltd.	Jan.-Dec.	6 094*	55,303 20			55,303 20	2,591 20	55,303 20
San Antonio Gold Mines Ltd.	Jan.-Dec.	6 237*	10,430 21			10,430 21		10,430 21
Sheep Creek Gold Mines Ltd.	Jan.-Dec.	8,276 002	27,850 12	5,198 68		3,767 62	18,883 82	27,850 12
Sigma Mines (Quebec) Ltd.	Jan.-Dec.		30,044 22			30,044 22		30,044 22
Siscoe Gold Mines Ltd.	Jan.-Dec.		33,586 65			994 80	32,591 85	33,586 65
Stadacona Mines Ltd.	Jan.-Dec.	3 176*	15,667 99			15,667 99		15,667 99
Starvatt Olsen Gold Mines Ltd.	Jan.-Dec.		13,535 32			13,535 32		13,535 32
Sullivan Consolidated Mines Ltd.	Jan.-Dec.		23,331 35			23,331 35		23,331 35
Summit Mines Ltd.	Jan.-Dec.	2,706 866	38,451 03	34,705 93		3,745 10		38,451 03
Sylvanite Gold Mines Ltd.	Jan.-Dec.		17,115 44			17,115 44		17,115 44
Taylor, Mr. F. W.	Jan.-Dec.	500 824	1,563 06	1,563 06				1,563 06
Teck-Hughes Gold Mines Ltd.	Jan.-Dec.		23,587 55			11,273 43	12,314 12	23,587 55
Thompson - Lundmark Gold Mines Limited, Fraser	Jan.-Dec.	891 000	4,752 00	4,752 00				4,752 00
Thompson - Lundmark Gold Mines Limited, Ktm.	Jan.-Dec.		35,087 23			35,087 23		35,087 23
Thompson, Mr. J. R.	Jan.-Dec.	333 703	1,464 13	292 83	1,171 30			1,171 30
Toburn Gold Mines Ltd.	Jan.-Dec.		8,891 37			8,891 37		8,891 37
Upper Canada Mines Ltd.	Jan.-Dec.		18,066 64			18,066 64		18,066 64
Wright-Hargreaves Mines Ltd.	Jan.-Dec.	87,539 720	75,298 32		75,298 32			75,298 32
Yukon Consolidated Gold Corporation Ltd.	Jan.-Dec.	47 537 911	196,533 07	166,628 30		29,904 77		196,533 07
Yukon Explorations Ltd.	Jan.-Dec.		4,450 31			4,450 31		4,450 31
Total—Designated Year 1948.	1949	301,819 068	2,804,572 74	75,901 70	875,204 95	1,566,126 32	296,954 03	2,738,285 30
1949								
American Gold Fields.	Jan.-Sept.	1 718 993	26 816 29	5 363 26				21 453 03
Anglo-Rouyn Mines Ltd.	Jan.-Dec.	10 773 049	172 368 78	34 473 76	137 895 02			137 895 02
Annor Gold Mines Ltd.	Jan.-Dec.	63 315 319	96 740 60	19 438 12	77 302 48			77 302 48
Barnat Mines Ltd., Sladen (Formerly Sladen Malartic Mines Ltd.)	Jan.-Dec.	12 501 100	49 379 34	9 875 86	39 503 48			39 503 48

	Jan. Dec.	39, 737-536	77, 753 11	15, 550 62	62, 202 49	62, 202 49
Bellevue Quebec Mines Ltd.	Jan.-Sept.	5, 203-891	21, 195 44	4, 239 09	16, 956 35	16, 956 35
Bidgood Kirkland Gold Mines Ltd.	Jan. Dec.	5, 774-830	38, 610 99	7, 722 20	30, 888 79	30, 888 79
Bonetal Gold Mines Ltd.	Jan. Dec.	435-653	2, 629 16		2, 629 16	2, 629 16
Bradbury & Cooper, Messrs.	Jan. Dec.	82, 335-639	175, 083 38	35, 016 68	140, 066 70	140, 066 70
Bratmore Mines Ltd.	Jan. Dec.	12, 681-780	22, 679 25	3, 227 55	19, 451 70	19, 451 70
Broulain Porcupine Mines Ltd.	Jan. Dec.	32, 644-931	85, 388 25	17, 077 65	68, 310 60	68, 310 60
Buffalo Ankerite Gold Mines Ltd.	Jan.-Dec.	392-762	1, 647 93	320 50	1, 318 34	1, 318 34
Burwash Mining Company Ltd.	Jan. Dec.	23, 402-584	292, 387 65	46, 477 53	185, 910 12	185, 910 12
Cambell Red Lake Mines Ltd.	Jan.-Dec.	39, 607-548	120, 731 97	24, 146 39	96, 585 58	96, 585 58
Canadain Malarie Gold Mines Ltd.	Jan.-Dec.	20, 944-055	99, 209 24	19, 841 85	79, 367 39	79, 367 39
Carlton Gold Quartz Mining Co. Ltd.	Jan. Dec.	37, 712-128	113, 095 37	22, 619 07	90, 476 30	90, 476 30
Central Patricia Gold Mines Ltd.	Jan. Dec.	27, 859-252	11, 483 44	22, 296 09	89, 186 75	89, 186 75
Chesterville Mines Ltd.	Jan.-Dec.	3, 301-962	17, 365 39	3, 473 07	13, 892 32	13, 892 32
Clear Creek Placers Ltd.	Jan.-Sept.	23, 296-759	52, 355 80	10, 471 16	41, 884 64	41, 884 64
Cochenour Willans Gold Mines Ltd.	Jan. Dec.	33, 778-302	112, 300 04	22, 460 00	89, 840 04	89, 840 04
Coniarum Mines Ltd.	Jan. Dec.	51, 511-366	606, 023 54	121, 204 71	484, 818 83	484, 818 83
Consolidated Beattie Mines Ltd.	Jan. Dec.	11, 195-851	59, 711 20	11, 942 24	47, 768 96	47, 768 96
Consolidated Central Cadillac Mines Limited.	Jan.-Dec.	5, 935-308	94, 964 93	18, 992 98	75, 971 95	75, 971 95
Consolidated Duquesne Mining Co.	Jan.-Dec.	46, 698-429	342, 827 89	68, 565 58	274, 262 31	274, 262 31
Consolidated Mining & Smelting Company, Con. Mine.	Jan.-Dec.	38, 846-730	105, 887 45	21, 177 40	84, 709 96	84, 709 96
Delnite Mines Ltd.	Jan.-Dec.	151, 519-624	259, 810 70	51, 962 14	207, 848 56	207, 848 56
Donne Mines Ltd.	Jan.-Dec.	9, 682-050	128, 585 38	25, 717 07	102, 868 31	102, 868 31
Donald Mines Ltd.	Jan.-Dec.	53, 137-646	353, 607 97	70, 721 50	282, 886 38	282, 886 38
East Malarie Mines Ltd.	Jan.-Dec.	15, 576-525	77, 318 83	15, 463 77	61, 855 06	61, 855 06
Elder Mines Ltd.	Jan. Dec.	59, 705-543	458, 207 09	91, 641 42	366, 565 67	366, 565 67
Giant Yellowknife Gold Mines Ltd.	Jan.-Dec.	47, 464-790	22, 052 14	4, 410 42	17, 641 72	17, 641 72
Halnor Mines Ltd.	Jan.-Dec.	15, 313-870	67, 483 12	13, 496 62	53, 986 50	53, 986 50
Hard Rock Gold Mines Ltd.	Jan.-Dec.	19, 289-874	152, 363 56	30, 472 71	121, 890 85	121, 890 85
Hassage Gold Mines Ltd.	Jan. Mar.	5, 163-882	9, 897 38	1, 979 48	7, 917 90	7, 917 90
Hedgeley Mascot Gold Mines Ltd.	Jan. Dec.	275, 325-695	724, 197 29	144, 839 46	579, 357 83	579, 357 83
Hollinger Con. Gold Mines Ltd., Hollinger	Jan.-Dec.	20, 159-035	98, 330 48	19, 666 10	78, 664 38	78, 664 38
Hollinger Con. Gold Mines Ltd., Ross	Jan. Dec.	27, 439-229	57, 770 57	11, 554 11	46, 216 46	46, 216 46
Hollinger Con. Gold Mines Ltd., Young Davidson	Jan.-Dec.	4, 220-573	61, 298 00	12, 259 60	49, 038 40	49, 038 40
Hosco Gold Mines Ltd.	Jan.-Dec.	37, 671-863	520, 060 07	104, 012 01	416, 048 06	416, 048 06
Howe Sound Exploration Co. Ltd.	Jan.-Dec.	94-020	504 64	100 93	403 71	403 71
Hoyle Mining Company Ltd.	Jan.-June	9, 301-412	21, 696 48	4, 339 29	17, 357 19	17, 357 19
Island Mountain Mines Co. Ltd.	Jan.-Dec.	4, 216-300	29, 358 10	5, 871 62	23, 486 48	23, 486 48
Jeep Gold Mines Ltd.	Jan.-Dec.	43, 034-353	121, 236 78	24, 247 36	96, 989 42	96, 989 42
Kelowna Exploration Co. Ltd.	Jan.-Dec.	253-900	1, 354 13	270 82	1, 083 31	1, 083 31
Kenville Gold Mines Ltd., Arlinton	Jan.-Dec.					

STATEMENT OF ASSISTANCE TO GOLD MINING COMPANIES UNDER AUTHORITY OF THE EMERGENCY GOLD MINING ASSISTANCE ACT, C. 15, 1948, AS AMENDED—Concluded

Name of Operator	For Period (inclusive)	Production in ounces (Asterisks indi- cate adjust- ments—see note on page M—19)	Assistance Payable	Less Holdback of 20 per cent	Payments			Total Payments 1949-50
					80 per cent of Claim	20 per cent Holdback	Additional Payments under Amendment to Section 3	
1949								
Kenville Gold Mines Ltd., <i>Kenville</i>	Jan.-Dec.	6,142-188	32,758 34	6,551 67	26,206 67	.....	.....	26,206 67
Kerr-Addison Gold Mines Ltd.	Jan.-Dec.	286,573-920	135,030 34	27,006 07	108,024 27	.....	.....	108,024 27
Kirkland Lake Mining Co. Ltd.	Jan.-Dec.	43,329-000	102,365 06	20,473 01	81,892 05	.....	.....	81,892 05
Lake Shore Mines Ltd.	Jan.-Dec.	158,942-960	203,707 17	40,741 43	162,965 74	.....	.....	162,965 74
Lamaque Mining Company Ltd.	Jan.-Dec.	103,368-000	254,092 32	50,818 46	203,273 86	.....	.....	203,273 86
Leitch Gold Mines Ltd.	Jan.-Dec.	27,735-140	40,623 94	8,124 79	32,499 15	.....	.....	32,499 15
Little Long Lac Gold Mines Ltd.	Jan.-Dec.	24,763-567	143,044 43	28,608 88	114,435 55	.....	.....	114,435 55
Louvicourt Goldfield Corporation	Jan.-Dec.	7,492-458	39,959 78	.....	31,967 82	7,991 96	.....	31,967 82
Macassa Mines Ltd.	Jan.-Dec.	47,263-966	116,156 15	23,231 23	92,924 92	.....	.....	92,924 92
MacLeod-Cockshutt Gold Mines	Jan.-Dec.	43,133-906	157,744 86	31,548 97	126,195 89	.....	.....	126,195 89
Madsen Red Lake Gold Mines Ltd.	Jan.-Dec.	61,111-313	122,037 81	24,407 56	97,630 25	.....	.....	97,630 25
Magnet Consolidated Mines Ltd.	Jan.-Dec.	6,741-657	35,955 50	7,191 10	28,764 40	.....	.....	28,764 40
Malartic Gold Fields Ltd.	Jan.-Dec.	91,030-518	456,565 17	91,313 03	365,252 14	.....	.....	365,252 14
Matatchewan Consolidated Mines Ltd.	Jan.-Dec.	21,568-034	52,318 29	10,463 65	41,854 64	.....	.....	41,854 64
McIntyre Porcupine Mines Ltd.	Jan.-Dec.	202,974-043	441,450 91	88,290 18	353,160 73	.....	.....	353,160 73
McKenzie Red Lake Gold Mines Ltd.	Jan.-Dec.	23,484-982	78,598 18	15,719 64	62,878 54	.....	.....	62,878 54
Mocasin Mines Ltd.	Jan.-Dec.	3,348-790	24,873 43	4,974 68	19,898 75	.....	.....	19,898 75
Negrus Mines Ltd.	Jan.-Sept.	19,046-111	126,501 65	25,300 33	101,201 32	.....	.....	101,201 32
New Dickenson Mines Ltd., (Formerly Dickenson Red Lake Mines Ltd.).....	Apr.-Dec.	6,221-247	99,539 95	19,907 99	79,631 96	.....	.....	79,631 96
New Jason Mines Ltd.	Jan.-Dec.	6,298-736	33,593 26	6,718 65	26,874 61	.....	.....	26,874 61
New Marlton Gold Mines Ltd.	Jan.-June	4,099-942	21,866 35	4,373 27	17,493 08	.....	.....	17,493 08
Norcross, Messrs. D. H. & A. G.	Jan.-Dec.	67-881	1,086 10	217 22	868 88	.....	.....	868 88
O'Brien Gold Mines Ltd.	Jan.-Dec.	26,603-846	93,991 46	18,798 29	75,193 17	.....	.....	75,193 17
Ogoma-Rockland Gold Mines Ltd.	Jan.-Dec.	15,889-464	146,591 86	29,318 37	117,273 49	.....	.....	117,273 49
Pamour Porcupine Mines Ltd.	Jan.-Dec.	56,856-693	291,886 91	58,377 38	233,509 53	.....	.....	233,509 53
Paymaster Consolidated Mines Ltd.	Jan.-Dec.	36,305-182	158,184 87	31,636 97	126,547 90	.....	.....	126,547 90
Perron Gold Mines Ltd.	Jan.-Dec.	19,795-489	59,320 48	11,864 09	47,456 39	.....	.....	47,456 39
Pickle Crow Gold Mines Ltd.	Jan.-Dec.	35,838-358	82,694 88	16,538 98	66,155 90	.....	.....	66,155 90
Pioneer Gold Mines of B.C. Ltd.	Jan.-Sept.	129,415-39	25,883 08	25,883 08	103,532 31	.....	.....	103,532 31
Polaris-Taku Mining Co.	Jan.-Dec.	33,802-552	309,690 37	61,938 07	247,752 30	.....	.....	247,752 30
Porcupine Reef Gold Mines Ltd.	Jan.-Dec.	15,835-296	99,558 68	19,911 74	79,646 94	.....	.....	79,646 94

Powell Rouyn Gold Mines Ltd.	13,913,545	72,264.84	14,452.97	57,811.87	57,811.87
Preston East Dome Mines Ltd.	56,075,982	155,952.27	31,186.45	124,745.82	124,745.82
Quesabie Mines Ltd.	3,939,276	63,028.42	12,605.68	50,422.74	50,422.74
Renabie Mines Ltd.	32,724,585	150,344.62	30,068.92	120,275.70	120,275.70
Reno Gold Mines Ltd.	252,800	4,044.80	808.96	3,235.84	3,235.84
Ryeon Mines Ltd.	12,918,580	25,602.24	5,120.45	20,481.79	20,481.79
San Antonio Gold Mines Ltd.	48,978,400	103,101.30	20,620.26	82,481.04	82,481.04
Senator Rouyn Ltd.	23,073,308	167,888.66	33,577.73	134,310.93	134,310.93
Sigma Mines (Quebec) Ltd.	70,823,461	185,481.57	37,096.31	148,385.26	148,385.26
Siscow Gold Mines Ltd.	4,893,355	8,269.77	1,653.95	6,615.82	6,615.82
Stadacona Mines Ltd.	24,577,226	73,014.77	14,602.95	58,411.82	58,411.82
Starratt Olsen Gold Mines Ltd.	17,076,395	216,420.30	43,284.06	173,136.24	173,136.24
Sullivan Consolidated Mines Ltd.	43,446,533	157,309.14	31,461.82	125,847.32	125,847.32
Summit Mines Ltd.	2,380,129	161,601.93	4,320.39	17,281.54	17,281.54
Sylvanite Gold Mines Ltd.	47,841,222	118,070.26	23,614.05	94,456.21	94,456.21
Teck-Hughes Gold Mines Ltd.	36,673,040	107,425.26	21,485.05	85,940.21	85,940.21
Toburn Gold Mines Ltd.	14,435,335	56,774.96	11,354.99	45,419.97	45,419.97
Upper Canada Mines Ltd.	36,934,863	119,732.41	23,946.48	95,785.93	95,785.93
Yukon Consolidated Gold Corporation Ltd.	58,544,826	169,166.00	33,833.20	135,332.80	135,332.80
Total—Designated Year 1949	3,439,008,332	12,070,446.55	2,404,353.11	7,991.96	9,666,093.44
1950					
Consolidated Beattie Mines Ltd.	15,103,988	142,001.97	28,400.39	113,601.58	113,601.58
Donkile Mines Ltd.	3,413,688	16,555.66	3,311.13	13,244.53	13,244.53
East Malartic Mines Ltd.	16,353,985	83,733.75	16,746.75	66,987.00	66,987.00
Husaga Gold Mines Ltd.	4,259,474	30,875.55	6,175.11	24,700.44	24,700.44
Malartic Gold Fields Ltd.	26,996,618	66,351.22	13,270.26	53,080.96	53,080.96
Teck-Hughes Gold Mines Ltd.	10,501,093	10,389.66	2,077.93	8,311.73	8,311.73
Total—Designated Year 1950	76,628,846	349,907.81	69,981.57	279,926.24	279,926.24
Total	3,817,456,296	\$15,224,927.10	\$2,550,236.38	\$10,813,232.67	\$12,084,304.98

Amount transferred from Statutory Appropriation to Suspense Account to provide for future payments of holdback, subject to final audit.

* Increases or decreases (*italics*) represent adjustments, resulting from final audit of production figures shown in Public Accounts, 1949.

† Includes overpayment of \$9,614.26 to be recovered from future payments.

** In addition to that shown in Public Accounts, 1949, page M-23.

† The amount of \$1,308.30 overpaid was recovered from holdback of \$4,535.85.

1,031,473.62

\$13,715,778.60

GENERAL

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. \$ 2,130 00

DEMOBILIZATION AND RECONVERSION

Votes 237 and 690 Payments to Royal Canadian Air Force and Commercial companies for air photography, and to defray the expenses of the Interdepartmental Committee on Air Surveys..... 1,340,000 00
Expenditures..... \$1,340,000 00

Expenditures represent payments to: Department of National Defence, \$956,492.55; Air Surveys, Ltd., \$48,067.87; Arctic Air Lines Ltd., \$59,571.05; Photographic Survey Corporation, \$145,872.77; Spartan Air Services, \$81,016.21; Survey Aircraft Ltd., \$48,979.55.

Vote 238 Construction and equipment of an extension to the Metallurgical Laboratories, Booth Street, Ottawa, including consulting, engineering and design fees

	Estimates	Allotments	Expenditures
Experimental Equipment	65,000 00	65,000 00	14,422 26
Consulting and Engineering Fees	5,000 00	5,000 00	
Contingencies	10,000 00	10,000 00	393 91
	<u>\$ 80,000 00</u>	<u>\$ 80,000 00</u>	<u>\$ 14,816 17</u>

Payments in the amount of \$9,230.60, including final payment, were made to Loewy Engineering Co., of Canada Ltd., for the purchase of a hydraulic press. Total payments were \$50,768.30.

The contract of A. I. Garvoek amounting to \$5,635.35 was completed and payments including final payment were \$3,353.85, of which \$2,959.94 was charged to Vote 177.

OTHER CHARGES

Write-down of Active Assets to Non-Active Accounts—Abasand Oils Limited. \$1,802,107 39

The Government undertook in 1943, as a war measure, to finance the remodelling and enlarging of the then existing plant of "Abasand" with a view to exploring the possibilities of producing petroleum products from the bituminous (tar) sand deposits near Fort McMurray, Alberta.

In June, 1945, the separation unit of the plant was destroyed by fire, and the reconstruction of that unit, at Government expense, was not considered justifiable after the cessation of hostilities. The Government, in order to recover its investment in the project, entered into an agreement with Abasand Oils Limited, under date of November 1, 1946, whereby the Company agreed to purchase from the Crown, all the right, title, and interest in and to the mining properties, bases and operating rights, plant, equipment and other assets, for a total consideration of \$2,053,289.11.

Subsequently, in 1948, when large quantities of well petroleum became available in the Province of Alberta, it was apparent that the rebuilding of the plant and development of the bituminous sands was not practicable under existing conditions, and the Minister of Mines and Resources concurred in salvaging the buildings, machinery and equipment, with the provision that the proceeds from sales be forwarded to the Government of Canada, under the terms of the 1946 agreement.

The Company has remitted \$139,861.63 to the Government, representing payment in full for movable assets (mining machinery, trucks, tractors, warehouse stocks of materials, etc.) outlined in Part II of the agreement, while the amount of \$1,913,427.48, representing the purchase consideration for buildings, immovable equipment, mining properties, bases and operating rights, etc., set out in Parts III and IV, has been reduced by the Company to the present outstanding balance of \$1,802,107.39, carried in the accounts of Canada under "Active Assets (Other Loans and Investments—Miscellaneous)". This reduction was made by the Company through (a) remittances of proceeds from sales and rentals, and (b) the transfer to the Department of Resources and Development (Mines and Resources) of the buildings on the Horse River Reserve (except the power plant building), together with dam, water tank, water lines and pumping equipment reasonably necessary for the protection of the buildings from fire, for a credit of \$30,000.

The Company's certified Balance Sheet as at December 31, 1949, reflects a liability of \$1,802,107.39 to the Government of Canada, in respect of the 1946 agreement. It also reveals that all buildings and equipment have been disposed of, and that the proceeds from sales in respect thereof have been fully accounted for to the Government.

As the bituminous sand leases, which constitute the only security of the Government under Part IV of the agreement, are held in the name of the Company, the Department of Mines and Technical Surveys has taken certain precautionary measures in order to ensure that the leases are maintained in good standing. In this connection, sufficient funds are being withheld from an amount due to the Company for special maintenance expenses to take care of the lease rentals for a period of five years from June 1, 1950.

Since the Alberta Oil (well) fields have come into production, it appears very unlikely that the method of extracting oil from the bituminous (tar) sands will be economically feasible. As the Crown's investment can no longer be regarded as realizable or productive of income, the amount of \$1,802,107.39 was transferred from Active to Non-Active Assets.

Comparative Statement of Accounts Receivable

	March 31, 1950	March 31, 1949
Current Year	11,857 95	8,639 69
Previous Years—Collectable	11,518 64	11,845 17
—Uncollectable	25,982 78	26,188 29
	<u>\$ 49,359 37</u>	<u>\$ 46,673 15</u>

Items of \$1,000 or over in Previous Years—Uncollectable: C. H. Davis, \$1,133.34; E. C. Dawson, \$5,853.12; L. J. Garon, \$1,188.02; L. P. Gauvreau, \$1,740; John Hill, \$1,500; Francis Jones & Co., \$6,000; A. McNab, \$1,000; A. L. Poudrier, \$1,110; A. J. Tremblay, \$1,008.

Changes in Non-Active Asset Accounts

	Dr. Balance Mar. 31, 1949	Debit	Credit	Dr. Balance Mar. 31, 1950
[8a] Non-Active Assets				
(ii) Other—Miscellaneous Non-Active Accounts				
Abasand Oils Limited		\$1,802,107 39		\$1,802,107 39

The debit is the amount transferred from Active Assets, Other Loans and Investments, Balances receivable under agreement of sale of Crown Assets—Department of Mines and Resources—Abasand Oils Limited, to Non-Active Assets. Details in respect of the transaction were given on page M-20.

OPEN ACCOUNTS

	Dr. Balance Mar. 31, 1949	Debit	Credit	Dr. Balance Mar. 31, 1950
[3] Other Loans and Investments				
(d) Miscellaneous—				
A Sundry Oil Drilling Operators	783,495 97		396,699 09	386,796 88
B Balances receivable under agreements of sale of Crown Assets, Department of Mines and Resources—Abasand Oils Limited	1,841,737 02		1,841,737 02	
	<u>\$2,625,232 99</u>		<u>\$2,238,436 11</u>	<u>\$ 386,796 88</u>

	Cr. Balance Mar. 31, 1949	Debit	Credit	Cr. Balance Mar. 31, 1950
[9] Floating Debt				
(d) <i>Outstanding Cheques and Warrants—</i>				
C Outstanding Imprest Account Cheques— Mines and Technical Surveys	239 66	24 56	78	215 88
[10] Deposit and Trust Accounts				
(c) <i>Miscellaneous—</i>				
D Contractors' Securities—Cash	10,917 58	66,250 91	55,333 33	
[11] Insurance, Pension and Guaranty Accounts				
(c) <i>Pension and Retirement Funds—</i>				
E Retirement Fund—Mines and Technical Surveys	486 13	6,080 42	5,594 29	
[12] Deferred Credits				
F Pay-list Deductions—Mines and Technical Surveys		20,054 07	20,103 79	49 72
[13] Sundry Suspense Accounts				
G Mines and Technical Surveys Suspense	1,322 84	37,148 96	66,440 40	30,614 28
H Emergency Gold Mining Assistance Suspense	1,712,047 37	1,859,392 89	2,890,866 51	2,743,520 99
I Unclaimed Cheques Suspense—Mines and Technical Surveys	30 44	17 61		12 83
	1,713,400 65	1,896,559 46	2,957,306 91	2,774,148 10
	<u>1,725,044 02</u>	<u>1,988,969 42</u>	<u>3,038,339 10</u>	<u>2,774,413 70</u>

A The debit represents the outstanding balance of loans made in previous fiscal years to Wartime Oils Limited, a Government-owned Company, for the purpose of making advances to various oil operators to stimulate production of oil for war purposes. On March 31, 1945, the Company ceased to carry on business and the assets were taken over and the liabilities assumed by the Department of Munitions and Supply (Reconstruction and Supply). The account was transferred from that Department at the beginning of the fiscal year 1948-49. Credits are repayments on the advances.

B Credits which closed out this account consisted of (a) proceeds from sales and rentals received from the company (b) an amount of \$30,000 for the transfer of certain buildings on the Horse River Reserve to the Department of Resources and Development (Mines and Resources) and (c) the writing down of the balance of \$1,802,107.39 to Non-Active Assets. Details of the latter transaction were given on page M—20.

C At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.

D This account was transferred to the Department of Resources and Development, for details see page W—35.

E This account was transferred to the Department of Resources and Development, for details see page W—35.

F Deductions for income tax from the salaries and wages of certain employees not paid by Central Pay Office, are credited to this account pending transmittal to the Department concerned.

G Receipts which cannot immediately be allocated are credited to this account pending clearance to the proper accounts.

H The Emergency Gold Mining Assistance regulations provide for a holdback of 20 per cent of the approved claims submitted by gold mining companies for assistance under the Emergency Gold Mining Assistance Act, c. 15, 1948, as amended, until final audit of the companies' financial operations at the close of each calendar year is completed. The amount withheld was credited hereto pending release to the companies concerned.

I All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue are credited to this account pending claims therefor.

**Employees Receiving Salaries at Annual Rates of \$3,000 or over and
Travelling Expenses of \$500 or over**

The first list contains the names and annual salary rates of all salaried employees who were receiving \$3,000 or over as at March 31, 1950. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list contains the names of other salaried employees who received travelling expenses of \$500 or over.

Salaried employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Boyer, M. Deputy Minister	\$ 12,000 00	\$ 771 73	Burkholder, E. L.	4,140 00	
Ainsborough, A. A.	3,180 00		Burland, M. S.	4,080 00	
Alexander, S. G.	3,960 00		Burrough, E. J.	4,740 00	
Allan, F. M.	4,440 00		Butterworth, J. V.	4,440 00	
Anderson, A. K.	5,700 00		Cairnes, C. E.	6,300 00	
Anderson, B. L.	3,840 00		Calder, D.	3,600 00	
Appleby, B. W.	3,324 00		Caley, J. F.	5,340 00	
Arbogast, E. C.	4,080 00		Cameron, J. J.	4,620 00	
Armstrong, G. M.	3,660 00		Cameron, M. G.	5,580 00	
Armstrong, J. E.	5,340 00		Campbell, D. D.	3,180 00	
Attfield, J. G.	3,780 00		Campbell, W. Paton .	5,640 00	1,292 33
Austin, W. J.	3,000 00		Campbell, W. Pentland	3,300 00	
Avery, H. G. L.	3,000 00		Camu, P.	3,480 00	
Badger, S. R. M.	4,080 00		Cann, J. S.	3,720 00	
Bagguley, D. H.	3,600 00		Capes, N. B.	5,400 00	
Baker, J. C.	4,080 00		Carnochan, D. C.	3,060 00	
Baldock, E. D.	3,960 00		Carnochan, J. N.	3,300 00	
Ball, R. J.	3,840 00		Carr, G. F.	3,780 00	654 03
Baltzer, C. E.	4,740 00		Carroll, J.	4,740 00	
Bambriek, W. J.	3,180 00		Carson, R. E.	3,660 00	
Bangs, L. G.	3,840 00		Casey, F. L.	3,840 00	573 16
Beals, C. S.	6,900 03	771 52	Champ, W. H.	3,120 00	
(including rental value of house, \$600)			Chantler, H. M.	4,440 00	
Beaman, A. C. C.	3,720 00		Charette, D. J.	3,120 00	
Beaudry, U.	3,480 00		Charles, D. A. H.	3,060 00	
Bedard, H. J.	4,440 00		Chartrand, D. E.	4,080 00	
Beer, H. L.	4,440 00		Chase, W. L.	4,440 00	
Bell, J.	4,200 00		Chisholm, D. F.	4,080 00	
Bell, W. A.	6,600 00		Christensen, L. P. E. .	3,300 00	
Belyea, H. R.	4,260 00		Christie, A. M.	4,440 00	
Bosserer, C. W.	3,840 00		Clark, E. G. F.	3,060 00	
Besserer, L. E.	3,420 00		Clark, R. W.	4,200 00	
Billard, G.	3,780 00		Cockfield, W. E.	6,300 00	
Black, W. A.	3,120 00		Codner, E. A.	3,060 00	
Boissonault, A. J.	3,300 00		Cole, A. W. W.	3,420 00	
Booth, F. L.	3,660 00		Colquhoun, G. A.	4,440 00	
Bostock, H. S.	5,700 00		Convey, J.	6,600 00	1,073 47
Botham, J. C.	3,480 00		Cooper, H. H.	3,300 00	
Bowles, J. E. H.	3,960 00		Corcoran, G. A.	3,480 00	
Bowles, K. W. T.	4,440 00		Cornish, R. W.	4,080 00	
Boyd, M. L.	3,480 00		Cox, A. C.	3,600 00	
Brackenbury, G. E. .	3,480 00		Cross, C. M.	3,780 00	
Bradley, J. D.	4,200 00		Cunningham, R. L. .	5,340 00	
Brannen, J.	3,480 00		Cunningham, W. A. .	3,420 00	
Brenot, M. O. F.	3,060 00		Dafoe, I. A.	3,720 00	
Brown, A.	3,840 00		Dalton, G. F.	4,440 00	
Brown, I. C.	3,540 00		Daly, W. P.	4,380 00	
Brown, J. A.	4,080 00		Daughtry, G. S.	3,480 00	
Brown, N. B.	4,740 00		Davies, L. R.	4,440 00	
Browne, E. F.	4,080 00		Dawson, D. K. F.	3,180 00	
Bruce, C. G.	4,080 00		Delaney, G. F.	3,180 00	
Buckley, P. E. W.	3,000 00		Dennis, K. C.	3,840 00	
Buisson, G. J. A.	4,440 00		Dennis, T. C.	4,440 00	
Burden, A. A.	3,120 00	1,073 09*	Dennis, W. M.	4,800 00	
			Deslauriers, J. L.	3,240 00	
			Deveault, J. A.	3,720 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Dewit, R.	4,020 00		Haites, T. B.	4,620 00	
Dingee, A. F.	3,180 00		Hale, A. E.	3,480 00	
Dixon, E. A.	3,000 00		Hanson, G.	6,600 00	
Djingheuzian, L. E. ..	4,020 00		Hanson, R. E.	4,620 00	
Donnelly, C. B. C.	4,620 00		Harker, P.	3,660 00	
Donohoe, G. M.	3,480 00		Harrison, J. M.	5,100 00	
Douglas, R. J. W.	3,900 00		Harrison, V. F.	3,480 00	
Downes, K. W.	4,800 00		Haycock, M. H.	5,040 00	703 08
Dozois, L. O. R.	4,620 00		Hayes, J. St. C.	3,840 00	
Duffell, S.	4,440 00		Hayslip, G. O.	3,840 00	
Duncan, C. M.	4,200 00		Heatherington, G. W.	3,360 00	
Dunlap, H. J.	4,740 00		Henderson, J. F.	5,340 00	
DuVernet, F. P.	4,200 00		Henderson, J. P.	4,440 00	
Eardley-Wilmot, V. L.	4,740 00	506 67	Hinge, A. T.	3,600 00	
Edwards, E. M.	3,360 00		Hoadley, J. W.	3,420 00	
Edwards, J. O.	3,660 00		Hodgins, W. O.	3,780 00	
Elliott, E. C.	3,000 00		Hodgson, E. A.	6,000 00	
Elliott, R. A.	3,660 00		Hodgson, J. H.	4,440 00	
Ellis, W. A.	3,000 00		Hoganson, C. E.	3,480 00	
Ellsworth, H. V.	6,000 00		Holding, R.	3,720 00	
Ettershank, R. H.	4,440 00		Hollingsworth, G. S. .	3,720 00	
Fabry, R. J. C.	3,780 00		Hollingsworth, V. E. .	4,080 00	
Feltrin, M.	3,720 00		Honeywell, W. R. ..	3,480 00	
Ferrigan, P.	3,480 00		Horwood, J. L.	3,120 00	
Fletcher, M. C.	4,740 00		Hudson, H. P.	3,660 00	
Floyd, A. M.	4,200 00		Hueston, G. D.	3,180 00	
Foreman, J. L.	4,440 00		Huffman, H. R.	3,120 00	
Forester, W. D.	3,060 00		Hume, G. S.	10,000 00	1,017 70
Forman, S. A.	3,480 00	508 39	Hunt, S.	4,140 00	
Fortier, J. M.	4,380 00		Hurwitz, J. K.	3,120 00	
Fortier, Y. O.	5,100 00		Hutchings, W.	4,200 00	
Fournier, J. A.	5,040 00		Hutchinson, R. D. ...	3,540 00	
Francis, L. G.	3,180 00		Ignatieff, A.	5,340 00	1,652 17
Fraser, F. J.	3,180 00		Inghis, J. C.	3,480 00	
Fraser, R. J.	6,300 00		Inman, W. R.	4,200 00	
Fredette, J. F.	3,480 00		Innes, M. J. S.	4,440 00	
Freebold, H. W. L.	3,540 00	1,335 51*	Irish, E. J. W.	3,720 00	
Freeman, C. A.	3,000 00		Isabelle, M.	3,360 00	
Freeman, C. H.	4,440 00		Janes, T. H.	3,660 00	
Fry, E. S.	5,040 00		Jeletzky, J. A.	3,720 00	
Gadd, N. R.	3,180 00		Jenkins, W. S.	4,080 00	
Gagnon, J.	3,000 00		Johns, A. A. G.	3,480 00	
Gajda, R. T.	4,020 00		Johnston, J. D.	4,440 00	
Gamble, S. G.	5,040 00		Jones, A. G.	3,180 00	
Gammon, A. O.	3,960 00		Jones, R. J.	3,840 00	
Gauthier, J. D. H.	3,060 00		Jowitz, S.	3,300 00	
Gertsman, S. L.	4,500 00	610 04	Kaiman, S.	3,840 00	
Gibling, G. M.	3,120 00		Kellett, G. A.	3,000 00	
Gilmore, R. E.	6,900 00		Kelson, H. M.	3,000 00	
Given, H. F.	3,000 00		Kerr, C.	3,000 00	
Gooday, S. H.	3,900 00		Kettle, W. N.	3,060 00	
Goodspeed, F. E.	3,120 00		Kihl, J. H.	4,440 00	
Goodwin, J. E. V.	3,480 00		Kihl, T. H.	3,300 00	730 86†
Goodwin, W. M.	4,440 00		Kimbell, H. P.	4,080 00	919 31
Gorman, A. O.	5,040 00		Kindle, E. D.	5,340 00	
Goudge, M. F.	6,300 00	668 05	Kinsey, H. V.	4,740 00	
Gow, W. A.	3,480 00		Kirkconnell, J. R.	5,460 00	
Graham, A. R.	3,660 00		Kozlowski, H. J.	3,840 00	
Graves, H. A.	4,080 00	1,901 75	Lacroix, G. W.	3,840 00	
Gray, N. G.	4,620 00		Landles, W.	3,480 00	
Grieve, M. W.	3,000 00		Lang, A. H.	5,340 00	953 80
Gromoll, F. R.	3,900 00		Lapointe, C.	6,240 00	1,500 00**
Guest, R. J.	3,120 00		Larochelle, A. E.	3,840 00	
Gutsell, B. V.	3,660 00		Latour, B. A.	3,480 00	
Hacquebard, P. A.	4,620 00		Lavigne, M. J.	4,320 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Lavoie, J. L.	3,060 00		Mitchell, E. R.	4,200 00	
Lawson, C.	3,780 00		Moffatt, A. V.	3,180 00	
Leadman, H. L.	5,280 00		Mohr, C. B.	4,440 00	
Leaver, G. J.	3,300 00		Monaghan, P. A.	3,120 00	
Lee, R. B.	4,200 00		Montgomery, D. S.	4,440 00	
Leech, G. B.	3,540 00		Monture, G. C.	6,900 00	2,407 17½
Leslie, G. E.	3,600 00		Morrison, A. S.	3,120 00	
Lilly, J. E.	4,440 00		Muller, J. E.	4,020 00	
Little, H. W.	3,900 00		Mulligan, J. C.	3,120 00	
Locke, J. L.	3,480 00		Murdie, W. C.	4,740 00	
Long, D. E.	3,000 00		Murphy, J. E.	3,000 00	
Lord, C. S.	5,340 00		Murray, G. H.	4,400 00	
Lowe, G. E.	4,620 00		Murton, A. E.	3,480 00	
Lutes, L.	3,480 00		Neelands, R. E.	4,080 00	
MacDonald, G. G.	3,660 00		Ney, C. H.	5,040 00	
MacDonald, J. A.	5,040 00		Nichols, H. J.	4,740 00	962 81
Mack, A. L.	3,480 00		Nicholson, N. L.	4,440 00	
MacKay, B. R.	6,300 00	1,716 01	Nicolls, J. H. H.	4,440 00	
MacKay, D. A.	3,660 00		Nidd, M. E.	3,840 00	
MacKinnon, M. A.	4,440 00		Norrish, W. H.	5,040 00	
MacLean, W. J.	3,480 00		Nunn, E. P.	3,120 00	
MacLeod, G. A.	3,720 00		O'Connor, J. L.	3,480 00	
MacMillan, F. R.	3,360 00		Offord, R. J.	4,080 00	
MacMillan, R. D.	3,060 00		O'Halloran, W. E.	3,000 00	
MacPhee, N. C.	5,340 00		Onhauser, A. A.	4,080 00	
MacPherson, A. R.	4,440 00	537 59	Owen, E. B.	3,480 00	
MacQuarrie, L. G.	3,120 00		Palmer, P. E.	5,700 00	
MacTavish, W. H.	4,440 00		Palsen, G.	4,320 00	
Madill, R. G.	5,580 00	550 15	Parlee, R. J.	4,440 00	
Marshall, J. R.	4,440 00		Parsons, C. S.	7,500 00	1,712 79
Martin, C. H.	4,020 00		Paton, W. B.	4,080 00	
Martindale, E. S.	5,520 00		Pearce, J. A.	6,300 00	537 74
Matheson, J. I.	3,600 00		(including rental value of house, \$600)		
Matthewman, A. S.	3,480 00		Peer, G. R.	3,180 00	
Matthews, J. G.	3,480 00		Pengelly, G. H.	4,320 00	501 10
Matthews, S.	4,020 00		Perry, J. A.	4,740 00	
McAdam, R. C.	3,300 00		Petrie, R. M.	5,700 00	
McClelland, W. R.	4,440 00	735 11	Pettit, W. A. B.	3,120 00	
McClenahan, W. S.	5,340 00		Phillips, J. G.	4,740 00	698 75
McClymont, P. J.	3,660 00		Picher, R. H.	4,440 00	
McCourt, V. A.	3,960 00		Pinard, J. A. Y.	3,000 00	
McCree, J. S.	4,440 00		Poitevin, E.	6,300 00	
McCusker, K. F.	4,440 00		Power, A.	3,120 00	512 70*
McDiarmid, R. J.	4,440 00		Price, C. A.	4,440 00	
McDonald, R. C.	4,740 00		Prince, A. T.	5,040 00	
McKellar, A.	5,040 00		Prinsep, G. T.	4,440 00	
McKenzie, N.	3,540 00		Proulx, E. I.	3,000 00	
McLaren, D. J.	3,660 00		Quinn, R. P.	4,080 00	626 86
McLearn, F. H.	6,300 00		Rabbitts, A. T.	4,500 00	
McLellan, L. E.	3,360 00		Radakir, J. P. G.	3,720 00	
McMillan, D.	4,440 00		Rainboth, W. E.	3,180 00	
McNeil, C. E. A.	3,120 00		Raley, G. S.	4,080 00	
McNeil, J. F.	3,720 00		Randall, N.	4,080 00	
McTaggart, K. C.	3,720 00		Rannie, J. L.	6,300 00	
Meehan, O. M.	3,840 00		Read, G. B.	3,300 00	
Meier, J. W.	5,700 00	689 62	Rehder, J. E.	4,740 00	886 53
Menzies, J. W.	4,740 00		Rice, H. M. A.	5,340 00	
Merrill, W. H.	3,840 00		Rice, M. M.	3,060 00	
Metivier, P. A.	3,720 00		Riddell, J. M.	4,800 00	
Miller, A. H.	5,580 00		Rindress, H. G.	3,120 00	
Miller, D. F.	3,420 00		Rinfret, C.	4,440 00	601 31½
Miller, W. H.	6,300 00		Ritchie, E. L.	3,516 00	
Millman, P. M.	4,800 00		Robb, K. H.	4,080 00	
Milne, W. G.	3,480 00		Robertson, L. P.	3,840 00	
Mitchell, C. M.	3,660 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Robertson, W. G.	3,540 00		Thorsteinson, J. E. ...	3,180 00	
Robinson, S. C.	3,720 00		Thunaes, A.	7,200 00	2,263 97
Rogers, R. A.	4,440 00		Thurston, R. C. A.	4,740 00	
Rogers, R. R.	5,700 00		Titus, S. R.	4,620 00	
Roloson, F. P.	3,660 00		Traill, R. J.	6,900 00	605 35
Rooney, J. G.	3,120 00		Tremblay, L. P.	3,900 00	
Rose, E. R.	4,260 00	580 98	Trevor, E. A.	3,480 00	
Rosewarne, P. V.	5,700 00		Trudel, L. P.	3,120 00	
Ross, J. E. R.	5,700 00		Tuttle, A. C.	5,040 00	
Ross, W. E.	4,080 00		Tuttle, A. G.	3,180 00	
Rottenberg, J. A.	3,480 00		Twidale, F. T.	3,120 00	
Rowlands, T. E.	3,180 00		Underhill, A. B.	3,480 00	
Rutley, J. I. A.	4,440 00		Veitch, N. S.	3,120 00	
Rylski, O. Z.	3,840 00		Veitch, S. W.	3,480 00	
Sadler, A.	4,440 00		Viens, G. E.	3,480 00	
St. Pierre, P. D. S.	3,480 00		Vincent, W. M.	4,800 00	
Saulter, M.	3,420 00		Wait, E. H.	4,080 00	
Schneller, A. E.	3,840 00		Waite, A. V.	3,480 00	
Seely, P. B.	3,480 00		Walcot, J. B.	4,080 00	
Serviss, R. W.	4,080 00		Walker, E. W.	3,180 00	
Shaw, G.	5,340 00	1,104 21	Walsh, E. M.	3,000 00	
Shaw, G. T.	3,840 00		Warren, T. E.	6,300 00	790 00
Shaw, R. P.	3,180 00		Warwaruk, R. J.	3,120 00	
Shiles, J. B.	3,240 00		Watson, J. W.	6,000 00	1,505 13
Simard, R.	3,120 00		Watson, W. J.	3,180 00	
Simpkinson, T. V.	5,580 00		Waugh, B. W.	6,300 00	
Skinner, L. B.	3,060 00		Weeks, L. J.	5,580 00	
Slessor, D. R.	4,740 00	1,146 83†	Weese, C. R.	3,780 00	
Smith, F. C. G.	5,040 00		Weld, H. M.	4,200 00	
Smith, H. W.	4,440 00		Weskett, F. C.	3,120 00	
Smith, R. A.	3,300 00		Westwood, D.	3,480 00	
Snelgrove, D. M.	3,840 00		White, W. E.	3,840 00	
Spence, H. N.	5,040 00		Wickenden, R. T. D. ..	5,340 00	
Spence, J. W.	5,280 00		Wigen, S. O.	3,480 00	
Stallwood, B. H. J.	3,300 00		Wight, E. J.	4,740 00	
Steady, H. R.	3,480 00		Wilkins, E. A.	3,240 00	
Steers, F. P.	4,440 00		Williams, H. E.	3,000 00	
Steeves, S. M.	4,200 00		Williams, H. P.	3,180 00	
Stevenson, P. L.	3,120 00		Williams, L. A.	3,120 00	
Stewart, C. J.	5,100 00		Willis, W. K.	5,580 00	
Stillwell, W. H.	4,440 00		Wills, N. I.	3,540 00	
Stockwell, C. H.	5,700 00		Wilmot, R. D.	3,660 00	
Sullivan, A.	3,780 00		Wilson, J. E.	3,120 00	
Surette, G. A.	4,080 00		Wlodek, T. W.	5,700 00	523 14
Swartzman, E.	4,440 00	1,531 52	Woodroffe, H. M.	4,080 00	
Swinnerton, A. A.	4,440 00	670 78	Woodruff, B. J.	4,440 00	
Taggart, C. H.	4,800 00		Woolsey, E. G.	3,840 00	
Tanton, T. L.	6,300 00		Worden, H. D.	3,840 00	
Telfer, J. W.	3,180 00		Wright, K. O.	4,440 00	
Tepley, N. W.	3,120 00		Yao, Y. L.	3,480 00	
Thomas, G.	3,480 00		York, T. H.	3,300 00	
Thomas, J. F. J.	4,740 00	1,358 90	Young, E. H.	3,060 00	
Thomas, L. O.	4,740 00		Young, R. B.	5,040 00	
Thompson, M. M.	4,080 00		Young, R. J.	4,080 00	
Thompson, J. V.	3,480 00		Zareski, W. V.	3,060 00	
Thorne, W.	3,840 00				

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses
Canning, R. G.	\$ 741 04†	Timm, W. B.	1,540 26
Cooke, H. E.	510 14	Wright, I. F.	569 38
Leigh, R. J.	942 49†		

* Removal expenses.

** Northern allowance, annual rate.

† Including amounts charged to: Department of Citizenship and Immigration, Vote 226, \$212.06; Department of Resources and Development, Vote 197, \$3,561.22; Vote 218, \$389.25; Department of Trade and Commerce, Vote 414, \$1,950.03.

The following officers receiving salaries of less than \$3,000 received allowances at annual rates as follows: J. A. Galt, northern allowance, \$900, recruiting allowance, \$300; D. T. Shaw, northern allowance, \$900.

Suppliers receiving \$10,000 or over

NOTE.—Payments to contractors on public works contracts of \$5,000 or over and other special payments are described in detail under the relevant votes and are therefore not included in the following list.

Bausch & Lomb Optical Co., Ltd., Toronto, \$37,708.79; Blair Equipment Ltd., Ottawa, \$15,661.21; Province of British Columbia, Department of Lands & Forests, \$15,644.25; Burns & Co., Ltd., Victoria, \$10,266.33; Campbell Motors, Ltd., Ottawa, \$26,079.67; Government of Canada—Department of National Defence, \$258,656.96; Department of Public Printing and Stationery, \$258,136.11; Canadian Fairbanks-Morse Co., Ltd., Montreal, \$18,338.34; Canadian General Electric Co., Ltd., Ottawa, \$18,898.92; Canadian Kodak Sales Ltd., Toronto, \$15,314.42; Canadian Laboratory Supplies Ltd., Montreal, \$19,260.41; Canadian Marconi Co., Ltd., Montreal, \$18,462.56; Canadian National Railways, Ottawa, \$29,462.12; Canadian Pacific Air Lines Ltd., Ottawa, \$13,221.40; Canadian Pacific Railway Co., Ottawa, \$11,792.62; Fisher Scientific Co., Ltd., Montreal, \$34,203.28; Halifax Shipyards Ltd., Halifax, \$10,620.19; Holden Manufacturing Co., Ltd., Ottawa, \$22,368.16; Hydropress Incorporated, New York, U.S.A., \$10,431.85; Imperial Oil Ltd., Leaside, Ont., \$45,660.99; Instruments Ltd., Ottawa, \$79,655.42; Light Alloys Ltd., Renfrew, Ont., \$10,570.50; Loewy Engineering Company of Canada Ltd., Montreal, \$11,245.59; Newfoundland Coal Co., St. John's, \$10,281.25; Northern Wings Ltd., Seven Islands, Que., \$34,055.16; Ontario Hughes-Owens Co., Ltd., Ottawa, \$88,842.90; Pietou Foundry and Machine Co., Ltd., Pietou, N.S., \$36,739.43; Railway & Power Engineering Corporation Ltd., Toronto, \$14,357.72; Refrigeration Service Ltd., Saint John, N.B., \$12,479.78; Survey Aircraft Ltd., Vancouver, \$29,929.15; Vancouver Island Coals Ltd., Nanaimo, B.C., \$13,806; Victoria Machinery Depot Co., Ltd., Victoria, \$11,794.42; Williams & Wilson Ltd., Montreal, \$12,677.33; A. R. Williams Machinery Co., Ltd., Toronto, \$10,198.28; Williamson Company of Canada Limited, Toronto, \$51,795.50; Woods Manufacturing Co., Ltd., Ottawa, \$13,730.76; S. E. Woods Ltd., Hull, Que., \$18,846.07.

1949-50

PUBLIC ACCOUNTS

PART II
N

DEPARTMENT OF NATIONAL DEFENCE

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF NATIONAL DEFENCE

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:

Expenditures—

Ordinary	14,440,286 24
Demobilization and Reconversion	370,438,721 37

384,879,007 61

Revenues—

Ordinary	324,592 98
Special Receipts	3,606,217 01

3,930,809 99

Net Charge

\$380,948,197 62

Transactions as reflected in the Open Accounts of Canada

	March 31, 1949	1949-50 Transactions (Net)	March 31, 1950
ASSETS			
[3] Other Loans and Investments—			
(b) To United Kingdom and Other Governments	28,750 06	10,637 07	39,387 13
(d) Miscellaneous	25,591 69	2,557 86	23,033 83
	<u>\$ 54,341 75</u>	<u>\$ 8,079 21</u>	<u>\$ 62,420 96</u>
LIABILITIES			
[9] Floating Debt—			
(d) Outstanding Cheques and Warrants	9,659 04	150 91	9,809 95
[10] Deposit and Trust Accounts—			
(c) Miscellaneous	2,645,126 18	430,116 29	2,215,009 89
[11] Insurance, Pension and Guaranty Accounts—			
(c) Pension and Retirement Funds	29,741,819 36	18,844,534 14	48,586,353 50
[12] Deferred Credits	393,779 16	404,899 83	798,678 99
[13] Sundry Suspense Accounts	864,344 40	514,304 10	1,378,648 50
	<u>\$ 33,654,728 14</u>	<u>\$ 19,333,772 69</u>	<u>\$ 52,988,500 83</u>

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada in Part I of this Report. Details of Open Accounts will be found on page N-45 of this section.

REVENUES

Comparative Summary

	1949-50	1948-49
ARMY, NAVAL AND AIR SERVICES		
Ordinary Revenue—		
A Return on Investments	873 40	961 62
B Refunds of Expenditure	562 55	2,712 34
C Miscellaneous	322,965 80	326,630 36
Total Ordinary	324,401 75	330,304 32
Special Receipts—		
D War and Demobilization Receipts	3,499,369 62	3,568,319 78
Total (Army, Naval and Air Services)	3,823,771 37	3,898,624 10
DEFENCE RESEARCH BOARD		
Ordinary Revenue—		
E Miscellaneous	191 23	
Special Receipts—		
F War and Demobilization Receipts	106,847 39	85,201 89
Total (Defence Research Board)	107,038 62	85,201 89
Grand Total	\$3,930,809 99	\$3,983,825 99

Details

ARMY, NAVAL AND AIR SERVICES		
Ordinary Revenue—		
A Return on Investments:		
Air Services—		
Interest payments from Saskatchewan Power Commission in respect of out- standing balances on loan and on agreement of sale		873 40
B Refunds of Previous Years' Expenditures:		
Army Services, \$174.73; Air Services, \$387.82		562 55
C Miscellaneous:		
Army Services—		
Pension contributions, Militia Pension Act, Parts I—IV, \$151,276.99; sundries, \$4,880.21	156,157 20	
Naval Services—		
Pension contributions, Militia Pension Act, Parts I—IV, \$66,909.21; sundries, \$7,014.81	73,924 02	
Air Services—		
Pension contributions, Militia Pension Act, Parts I—IV, \$91,428.78; sundries, \$1,455.80	92,884 58	
Total Ordinary		322,965 80
		324,401 75
Special Receipts—		
D War and Demobilization Receipts:		
Army Services—		
Sale of surplus assets of Auxiliary Services Organizations, \$150,000; rental of lands and buildings, \$27,901.86; rental of quarters, \$546,393.12; other rentals and permits, \$15,028.39; sales of materials and supplies, \$85,851.72; commis- sions on telephones, \$6,879.58; cadets' fees—Service Colleges (Royal mili- tary College), \$17,100; labour charges, \$4,555.56; receipts from wireless stations, \$83,099.89; purchase of discharge, \$24,670; sundries, \$195,219.65	1,156,699 77	

ARMY, NAVAL AND AIR SERVICES—*Concluded*

Naval Services—

Refund of overhead expenses in connection with ship construction carried out by the Halifax Shipyards, Ltd., \$91,040.79; rental of lands and buildings, \$14,844.80; rental of quarters, \$11,167.56; other rentals and permits, \$12,166.88; sales of materials and supplies, \$5,012.80; commissions on telephones, \$1,372.99; cadets' fees—Service Colleges (Royal Roads), \$62,250; laundry services, Halifax Naval Laundry, \$14,756.58; labour charges, \$9,506.50; miscellaneous services and fees, \$1,574.07; purchase of discharge, \$12,168.45; sundries, \$57,209.49 293,070.91

Air Services—

Settlement by Trans-Canada Air Lines re aircraft damaged while on loan, \$330,000; refunds on contracts resulting from cost audit or renegotiation, \$61,041.05; rental of lands and buildings, \$66,856.99; rental of quarters, \$676,768.07; other rentals and permits, \$71,626.50; sales of materials and supplies, \$57,918.72; sales of photographs, \$69,967.72; miscellaneous sales, \$185,351.18; commissions on telephones, \$6,288.54; airport service charges and landing fees, \$107,716.53; laundry services, \$26,721.21; labour charges, \$488.80; other services and fees, \$137,783.50; purchase of discharge, \$28,605.81; sundries, \$222,464.32 2,049,598.94

3,499,369.62

Total (Army, Naval and Air Services)

\$3,823,771.37

Certified correct.

C. M. DRURY,

Deputy Minister of National Defence.

DEFENCE RESEARCH BOARD

Ordinary Revenue—

E Miscellaneous 191.23

Special Receipts—

F War and Demobilization Receipts:

Refund of unexpended balance of Extramural Research Grants, \$11,331.51; rental of quarters, \$51,627.14; sales of materials and supplies, \$40,028.46; miscellaneous services and fees, \$574.12; sundries, \$3,286.16 106,847.39

Total (Defence Research Board) \$ 107,038.62

Certified correct.

O. M. SOLANDT,

Chairman, Defence Research Board.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
N-13	Stat.	Minister of National Defence—Salary and Motor Car Allowance.....	12,000 00	12,000 00	12,000 00
GENERAL SERVICES					
N-13	239	Grants to Military Associations, Institutes and Others, as detailed in the Estimates.....	227,150 00	225,400 00	115,200 00
N-14	240 }	Miscellaneous Maintenance and Adjustments (War of 1914-18).....	47,275 00	42,494 05	26,305 73
N-14	241	Battlefields Memorials.....	54,605 00	51,969 22	45,686 79
N-15	Stat.	Exchequer Court Awards.....	19,613 68	19,613 68	19,752 03
N-15	Stat.	Gratuities to families of deceased employees...	20,499 32	20,499 32	8,770 44
PENSIONS AND OTHER BENEFITS					
Civil Pensions—					
N-15	242	Robert Allen.....	193 00	192 50	192 50
N-15	243	Walter Pettipas.....	516 00	515 90	515 90
N-15	244	Florence Walker.....	360 00	360 00	360 00
N-15	245	Michael Mountain.....	420 00	420 00	420 00
N-15	246 }	Mrs. Alice Smuck.....	707 00	706 67	480 00
N-15	247	Mrs. Mary Whittington.....	200 00	200 00	200 00
N-15	248	Mrs. Eleanor F. Nixon.....	1,288 00	1,287 55	1,287 55
N-15	827	*To authorize the Governor-in-Council to increase the pension granted to Captain Joseph McNaught MacCallum under the Militia Pension Act effective August 2, 1947.	1 00		
N-15	828	*To authorize in respect of members of the Royal Canadian Air Force on leave without pay and serving as instructors with civilian training organizations operating under the British Commonwealth Air Training Plan who were killed, payments to their dependents.....	6,690 00	4,306 06	
N-16	Stat.	Annuity to the Widow of the late Honourable Norman McLeod Rogers.....	2,500 00	2,500 00	2,500 00
N-16	Stat.	Militia Pension Act—			
N-16	249	Payments under Parts I—IV.....	4,962,368 03	4,962,368 03	4,862,667 64
N-16	249	Transfers of Pension Contributions.....	49,106 26	49,106 26	893,953 18
N-16	249	Government's contribution to the Permanent Forces Pension Fund.....	9,046,347 00	9,046,347 00	7,867,161 68
Total Ordinary.....			14,451,839 29	14,440,286 24	13,857,453 44
DEMobilIZATION AND RECONVERSION					
N-16	250 }	To provide for the Defence Forces of the Navy, Army and Air Services, and to authorize total commitments for this purpose of \$562,488,888, including authority, notwithstanding section 29 of the Consolidated Revenue and Audit Act, to make commitments for the current year of \$415,603,506, and commitments for future years of \$153,885,382, against which commitments it is estimated that actual expenditures in 1949-50 will not exceed.....	348,220,006 00	347,974,759 93	238,841,374 00
N-29	831	*To authorize, notwithstanding the provisions of the Army Benevolent Fund Act, and the Consolidated Revenue and Audit Act, release of \$16,415.13 held by the President of the Regimental Funds Board.....	1 00		
N-44	Stat.	Exchequer Court Awards.....	75,132 36	75,132 36	73,465 95
N-45	251 }	*Defence Research and Development.....	24,313,560 00	22,388,829 08	16,032,519 19
N-45	830 }				
Total Demobilization and Reconver- sion.....			372,608,699 36	370,438,721 37	254,947,359 14
Grand Total.....			\$387,060,538 65	\$384,879,007 61	\$268,804,812 58

* Complete title is shown in the following details.

DEMOBILIZATION AND RECONVERSION

Estimates, Allotments and Expenditures—Summary by Services

See Page		Estimates	Allotments	Expenditures
	VOTES 250, 829, 831, 592 AND SUNDRY STATUTORY AUTHORITIES—ARMY, NAVAL AND AIR SERVICES			
	GENERAL SERVICES			
N-16	Departmental Administration.....	2,291,796 00	2,137,915 00	2,137,904 07
N-17	Imperial War Graves Commission.....	414,456 00	321,657 00	321,656 72
		2,706,252 00	2,459,572 00	2,459,560 79
	ARMY SERVICES			
N-17	Canadian Army—Active Force.....	64,997,835 00	63,215,117 00	63,215,112 48
N-17	Canadian Army—Reserve Force (including Canadian Officers' Training Corps).....	8,939,748 00	9,140,013 00	9,130,795 08
N-19	Canadian Army Cadets.....	1,002,038 00	835,014 00	835,010 39
N-20	Canadian Army—General.....	63,295,349 00	53,685,264 00	53,604,418 55
N-27	Northwest Territories and Yukon Radio System.....	1,905,068 00	1,725,740 00	1,722,270 72
N-28	Northwest Highway System.....	7,567,283 00	7,238,512 00	7,231,975 62
N-44	Exchequer Court Awards.....	67,317 91	67,317 91	67,317 91
N-29	To authorize, notwithstanding the provisions of the Army Benevolent Fund Act, and the Consolidated Revenue and Audit Act, release of \$16,415.13 held by the President of the Regimental Funds Board, on behalf of certain Non-Permanent Active Militia and Reserve Units which were not placed on Active Service during World War II, to the Governor-in- Council for such distribution as he may determine....	1 00	1 00	
		147,774,639 91	135,906,978 91	135,806,900 75
	NAVAL SERVICES			
N-29	Royal Canadian Navy.....	34,227,057 00	31,483,150 00	31,483,145 16
N-29	Royal Canadian Navy (Reserve).....	1,776,316 00	1,655,333 00	1,654,548 02
N-30	Royal Canadian Sea Cadets.....	345,028 00	261,279 00	261,274 97
N-30	Royal Canadian Navy—General.....	54,715,955 00	40,044,329 00	40,000,688 30
N-44	Exchequer Court Awards.....	1,775 81	1,775 81	1,775 81
		91,066,131 81	73,446,366 81	73,401,432 26
	AIR SERVICES			
N-32	Royal Canadian Air Force (Regular).....	44,814,943 00	44,722,696 00	44,722,581 22
N-33	Royal Canadian Air Force (Auxiliary).....	3,648,675 00	1,608,592 00	1,604,001 12
N-33	Royal Canadian Air Cadets.....	363,045 00	385,320 00	385,317 18
N-34	Royal Canadian Air Force—General.....	112,764,455 00	77,593,057 00	77,502,575 53
N-42	Aerial Photographic Surveys.....	1,027,605 00	548,242 00	548,217 86
N-42	Northwest Staging Route.....	9,217,166 00	9,784,724 00	9,779,740 25
N-44	Search and Rescue.....	2,289,688 00	1,833,552 00	1,833,526 69
N-44	Exchequer Court Awards.....	6,038 64	6,038 64	6,038 64
		174,131,615 64	136,482,221 64	136,381,998 49
	VOTES 251 AND 830, DEFENCE RESEARCH AND DEVELOPMENT			
N-45	Defence Research and Development, subject to allocation by the Treasury Board, and to authorize total commitments for this purpose of \$27,573,560, including authority notwithstanding Section 29 of the Consolidated Revenue and Audit Act, to make commitments for the current year of \$24,813,560 and commitments for future years of \$2,760,000.....	24,813,560 00	24,313,560 00	22,388,829 08
		440,492,199 36		
	Less—Estimated amount, in respect of Votes 250, 251, 829, 830 and 529 only, for commitments nominally to fall due during 1949-50, in accordance with Army, Navy and Air Force programs, \$67,383,500, and Defence Research and Development program, \$500,000, but not required for actual expenditure in that year.....	67,883,500 00		
	Total.....	\$372,608,699 36	\$372,608,699 36	\$370,438,721 37

GENERAL COMMENTS

Purchases of Materials and Supplies.—With the exception of purchases made under local purchase authority granted to this Department, all purchases of materials and supplies were arranged through the Department of Trade and Commerce. The Minister of the latter Department is authorized to make use of the services of the Canadian Commercial Corporation for this purpose.

Advances—Purchases of Equipment from the Government of the United States of America.—Under authority of various Orders in Council, advances amounting to \$8,000,000 were made by the Services to the Government of the United States of America in 1945-46 and 1946-47 as payments on account for the purchase of selected items of equipment from United States War Reserve Stocks. The standing of these advances and the transactions in the current fiscal year are, in Canadian Funds, as follows:

Service	To be accounted for— March 31, 1949	Liquidations 1949-50	To be accounted for— March 31, 1950
Army	231,572 73	40,993 27	190,579 46
Naval	42,636 11	13,642 46	28,993 65
Air	902,746 69	186,723 02	716,023 67
	<u>\$ 1,176,955 53</u>	<u>\$ 241,358 75</u>	<u>\$ 935,596 78</u>

Advance payments totalling \$72,274.47 were made on the purchase of equipment subsequent to the cut-off date of the War Surplus Program. Of this amount \$24,845.70 was advanced during the fiscal year 1949-50. The following amounts have been liquidated against the advance by certified vouchers: fiscal year 1948-49, \$11,852.75; 1949-50, \$41,462.86; leaving a balance of \$18,958.86.

Procurement of Tank Spares from the Government of the United States of America.—Under authority of P.C. 5069, October 4, 1949, an advance payment of \$1,650,000 was made to the Canadian Commercial Corporation, Washington, D.C. for the purchase of spares for tanks from the United States Army. Goods delivered but not yet cleared by billings amounted to \$862,612.30 and the balance of \$787,387.70 was refunded.

Procurement from the Government of the United States of America under the Mutual Defence Assistance Act of 1949 (U.S.A.).—Under authority of P.C. 1040, March 3, 1950, a letter of credit was issued by the Riggs National Bank of Washington, D.C. in favour of the Secretary of State of the Government of the United States of America, for account of the Government of Canada up to the aggregate amount of \$11,556,332 (United States currency). This letter of credit was established for the purpose of making payments to the Government of the United States of America for the supply of equipment for installation in aeroplanes now being produced in Canada for the Department of National Defence. Up to the close of the current fiscal year, no drawings have been made against this letter of credit.

Advances—United Kingdom Government—British Admiralty.—During the fiscal year an advance amounting to \$766,251.72 was made to the British Admiralty under authority of T.B. 386888, March 24, 1950, in respect of accrued liabilities for stores and equipment supplied and services rendered the Royal Canadian Navy. The advance will be cleared upon the receipt of certified vouchers.

The balance of the advance issued in 1948-49 and authorized by P.C. 1572, March 31, 1949, outstanding at the close of the fiscal year 1948-49, amounting to \$1,978,720, was fully liquidated by the receipt of detailed invoices during the current fiscal year.

Other Advance Payments.—1946-47

Advance payments totalling \$25,000 were made to Arctic Institute of North America under authority of P.C. 1018 and P.C. 1019, March 21, 1947. Accountings have been received amounting to \$12,406.80, leaving a balance of \$12,593.20 outstanding at the close of the current fiscal year.

1947-48

A further advance payment of \$6,700 was made to the above institute under authority of P.C. 140/4111, October 11, 1947. An accounting has been received for \$5,000, leaving \$1,700 outstanding at the close of 1949-50.

An advance payment amounting to \$550,000 was made to the Government of the United Kingdom under authority of P.C. 474, February 10, 1948, for the purchase of ordnance equipment. Equipment to the value of approximately \$395,000 has been received, which value will be applied to the advance payment in 1950-51.

1948-49

An advance payment amounting to \$14,000 was made to the Government of the United States of America for special clothing and subsistence supplied Canadian Army personnel training in the United States. Billings in excess of this amount have been received and adjustment will be effected in 1950-51.

An advance payment amounting to \$42,207.60 was made to Rolls-Royce Ltd. under authority of P.C. 940, March 6, 1948, for the purchase of aircraft parts. Recoveries amounting to \$36,894.38 have been made on a pro-rata basis from invoices submitted by the contractor, leaving a balance of \$5,313.22 outstanding.

1949-50

Additional to advance payment made to Rolls-Royce Ltd. during 1948-49, an amount of \$797.51 was made under authority of P.C. 2260, May 30, 1948 and P.C. 4817, October 22, 1948. This amount is still outstanding.

An advance payment amounting to \$495,000 was made to the Government of the United States of America under authority of P.C. 1352, March 16, 1950, for purchase of aircraft and aircraft engines. Deliveries have been made and the advance payment will be cleared in 1950-51.

An advance payment of \$117,761.96, was made to British Aeroplane Engines, Ltd. under authority of P.C. 1704, April 7, 1949, for purchase of aircraft engine and seagoing power plants. The amount of \$72,457.40 has been recovered on a pro-rata basis from invoices submitted by the contractor, leaving an amount of \$45,304.56 outstanding.

Under authority of P.C. 4115 and P.C. 4116, August 24, 1949, monthly advances are made to Canadair Ltd. for capital expenditures for production and supply of aircraft. Recovery of these advances is being made on progress claims submitted monthly by the contractor. The amount of \$3,646,500 outstanding at the close of the current fiscal year represents advance payments for the months of January, February and March, 1950, which will be cleared in 1950-51.

An advance payment of \$200,000 was made to the Canadian Marconi Co. under authority of P.C. 4752, September 20, 1949, and P.C. 6401, December 21, 1949, for the purchase of naval stores and equipment to the value of \$501,148.56. Recovery will be effected in 1950-51 upon delivery and submission of certified invoices.

The following statement shows the standing of advance payments to The de Havilland Aircraft of Canada, Ltd. for the purchase of aircraft spares and aircraft engines. Recovery is being made on a pro-rata basis from invoices submitted.

Authority	Advances	Liquidations	To be accounted for— March 31, 1950
P.C. 1377, March 25, 1949	250,000 00	182,363 87	67,636 13
P.C. 2692, May 27, 1949	122,788 00	40,929 35	81,858 65
P.C. 4547, September 13, 1949	25,781 00	11,553 17	14,227 83
P.C. 1067, March 3, 1950	42,477 42	2,871 95	39,605 47
	<u>\$ 441,046 42</u>	<u>\$ 237,718 34</u>	<u>\$ 203,328 08</u>

An advance payment of \$234,800.88 was made to Upton Braden & James Ltd. for purchase of naval machinery. Recovery is to be made from final billings submitted by contractor and will be effected in 1950-51 upon delivery and submission of certified invoices.

Other advance payments to governments and companies outstanding amounted to \$12,530.97.

Damage Claims.—P.C. 43/1880, May 14, 1947, prescribes the procedure to be followed subsequent to March 31, 1947, in connection with payment of claims against the Crown arising out of the death or injury to persons or damage to property alleged to result from the negligence of any officer or servant of the Crown while acting within the scope of his duties or employment. Payments of \$5,000 or over are listed below.

Name	Address	Amount of payment	Authority for payment
ARMY SERVICES			
Boys' Farm and Training School	Shawbridge, Que.	\$ 86,723 20	T.B.374110, June 30, 1949
Roy Lobb and Lydia Lobb ...	Beatty, Sask.	15,000 00	T.B.378242, October 21, 1949
City of Ottawa	Ottawa	5,798 18	T.B. 376595, August 16, 1949

Transportation—Armed Services.—P.C. 76/4055, September 10, 1948 authorized rates for rail travel of service personnel of 3 cents per mile for first class travel and 2 1/2 cents for second class. Meals for service personnel travelling by rail are allowed as follows: breakfast, \$1.25; lunch, \$1.50; dinner, \$1.75. increased to \$2 effective May 18, 1949.

P.C. 126/6388, December 22, 1949, authorized an allowance to officers and other ranks proceeding to their homes on leave with pay on one occasion only in leave year.

Northern Allowances—Civilians.—Due to the difficulty of obtaining staff for northern points, regulations were established for payment of northern allowances to civilian employees in specially designated areas. The authority for these allowances was P.C. 5912, December 21, 1948, and the effective date January 1, 1949. They

are not regarded as salary for purpose of the Civil Service Superannuation Act and are subject to income tax. Generally speaking the rates range from \$1.25 per diem for single employees paid prevailing rates to \$1,500 per annum to married employees in a full time position at a stated annual salary. Perquisites in the form of house, fuel, light or rations are taken into consideration in the granting of all such allowances.

Regulations in respect of special allowances for employees stationed at Churchill, Man., which were authorized by P.C. 246 1255, March 16, 1949, as amended by P.C. 23 2966, June 10, 1949, are generally similar to those for northern allowances except that the minimum rate is 85 cents per day and the maximum \$900 per annum.

P.C. 10/1931, April 30, 1948, as amended by P.C. 16/4994, October 30, 1948, provides for payment of a special allowance of \$180 per annum to civil servants at Prince Rupert and Prince George, B.C., or the immediately surrounding area provided the payment does not result in a total annual compensation of more than \$3,000. Authority for this allowance was extended to March 31, 1950, by P.C. 12/1088, March 9, 1949.

These allowances also apply to civil servants of other government departments employed at northern points.

PAY AND ALLOWANCES—ARMY, NAVY AND AIR

No major changes were made during the current fiscal year in the rates of pay and allowances except in the rates of supplementary allowances for duty outside Canada.

Rates detailed in the following statement apply to both the Permanent Force and the Reserve Forces, which consist of the Canadian Army Reserve Force, the Canadian Army Supplementary Reserve Force, the Canadian Officers Training Corps, the Royal Canadian Navy (Reserve) Force, the Royal Canadian Air Force (Auxiliary) and the Royal Canadian Air Force (Reserve). Officers and other ranks of Reserve Forces receive the same basic rates of pay as those of the Permanent Force, for the number of days training authorized and actually performed.

The Chief of Staff of each of the three services is paid a consolidated rate of \$12,000 per annum under authority of P.C. 12/2626, July 19, 1947, with effect from April 1, 1947.

Unless otherwise stated, the rates of pay and allowances quoted are monthly rates.

Rank	Basic rate	PAY		ALLOWANCES	
		After 3 yrs. in rank	After 6 yrs. in rank	Marriage Allowance *	Subsistence Allowance †
Army Lieutenant General	\$ 747 00				
Navy Vice Admiral				\$ 40 00	\$ 102 00
Air Air Marshal					
Army Major General	660 00				
Navy Rear Admiral				40 00	100 00
Air Air Vice Marshal					
Army Brigadier	578 00				
Navy Commodore				40 00	98 00
Air Air Commodore					
Army Colonel	434 00	\$ 469 00	\$ 504 00	40 00	94 00
Navy Captain					
Air Group Captain					
Army Lieutenant Colonel	323 00	348 00	373 00	40 00	88 00
Navy Commander					
Air Wing Commander					
Army Major	278 00	293 00	308 00	40 00	83 00
Navy Lieutenant Commander					
Air Squadron Leader					
Army Captain	213 00	228 00	243 00 (after 9 yrs. 258 00)	40 00	73 00
Navy Lieutenant					
Air Flight Lieutenant					
Army Lieutenant	181 00	196 00	211 00	40 00	73 00
Navy Sub-Lieutenant					
Air Flying Officer					
Army 2nd Lieutenant	153 00				
Navy Acting Sub-Lieutenant				40 00	55 00
Air Pilot Officer					
Army Commissioned from Warrant Rank	203 00				
Navy Commissioned Officer		218 00	233 00	40 00	73 00
Air Commissioned from Warrant Rank					

Rank	PAY			ALLOWANCES	
	Basic rate	After 3 yrs. in rank	After 6 yrs. in rank	Marriage Allowance *	Subsistence Allowance †
Navy Warrant Officer	198 00	213 00	228 00	40 00	73 00
Navy Midshipman	92 00			40 00	54 00
Army Warrant Officer Class I					
Navy Chief Petty Officer 1st Class Rating					
Air Warrant Officer Class I					
Standard Group	146 00	151 00	156 00	30 00	70 00
Group 1	150 00	155 00	160 00		
Group 2	158 00	163 00	168 00		
Group 3	166 00	171 00	176 00		
Group 4	174 00	179 00	184 00		
Army Warrant Officer Class II					
Navy Chief Petty Officer 2nd Class Rating					
Air Warrant Officer Class II					
Standard Group	131 00	136 00	141 00	30 00	65 00
Group 1	135 00	140 00	145 00		
Group 2	143 00	148 00	153 00		
Group 3	151 00	156 00	161 00		
Group 4	159 00	164 00	169 00		
Army Squadron, Battery or Company Quartermaster Sergeant and Staff Sergeant					
Navy Petty Officer 1st Class Rating					
Air Flight Sergeant					
Standard Group	116 00	121 00	126 00	30 00	65 00
Group 1	120 00	125 00	130 00		
Group 2	128 00	133 00	138 00		
Group 3	136 00	141 00	146 00		
Group 4	144 00	149 00	154 00		
Army Sergeant					
Navy Petty Officer 2nd Class Rating					
Air Sergeant					
Standard Group	101 00	106 00	111 00	30 00	60 00
Group 1	105 00	110 00	115 00		
Group 2	113 00	118 00	123 00		
Group 3	121 00	126 00	131 00		
Group 4	129 00	134 00	139 00		
Army Bombardier and Corporal					
Navy Leading Rating					
Air Corporal					
Standard Group	88 00	91 00	94 00	30 00	54 00
Group 1	92 00	95 00	98 00		
Group 2	100 00	103 00	106 00		
Group 3	108 00	111 00	114 00		
Group 4	116 00	119 00	122 00		
Army Trooper, Gunner, Sapper, Driver, Signalman, Guardsman, Fusilier, Private, Rifleman, Craftsman (1st Class)					
Navy Able Rating					
Air Leading Aircraftsman					
Standard Group	79 00	82 00	85 00	30 00	54 00
Group 1	83 00	86 00	89 00		
Group 2	91 00	94 00	97 00		
Group 3	99 00	102 00	105 00		
Group 4	107 00	110 00	113 00		

Rank	PAY			ALLOWANCES	
	Basic rate	After 3 yrs. in rank	After 6 yrs. in rank	Marriage Allowance *	Subsistence Allowance †
Army Trooper, Gunner, Sapper, Signaller, Driver, Private, Guardsman, Fusilier, Rifleman, Craftsman (Trained)					
Navy Ordinary Rating (Trained)					
Air Aircraftsman 1st Class					
Standard Group	72 00				
Group 1	76 00				
Group 2	84 00			30 00	54 00
Group 3	92 00				
Group 4	100 00				
Army Trooper, Gunner, Sapper, Signaller, Driver, Private, Guardsman, Fusilier, Rifleman, Craftsman (On entry)					
Navy Ordinary Rating (On entry)					
Air Aircraftsman 2nd Class					
Standard Group	68 00			30 00	54 00

In connection with the above group headings, enlistments are, generally speaking, to the Standard Group but, where the candidate possesses special trade qualifications, he may be enlisted in one of the higher groups. The requirement for eligibility to draw pay in any group above Standard is for the individual to pass a trade test set by the Service. Such tests are carried out periodically.

* Subject to a reduction of \$10 per month if occupying permanent married quarters or \$2.50 per month if occupying temporary married quarters.

† Payable if appropriate quarters are not available at normal place of duty and rations are not provided. If either is provided, the allowance is subject to reduction.

Separated Family's Allowance.—Under certain conditions set forth in Service Regulations, this allowance, ranging from \$39 per month for ranks below Sergeant or equivalent rank to \$87 per month for a Lieutenant General or equivalent rank, is payable to members of the Forces in receipt of marriage allowance who are obliged to live apart from their families because appropriate accommodation is not available or who have not been authorized to move their families to their place of duty at public expense.

Supplementary Allowances—Duty Outside Canada.—As at March 31, 1950, members of the three Services posted for duty to the United States of America or to the United Kingdom of Great Britain and Northern Ireland who were accompanied by their dependents and not provided with rations at public expense were in receipt of supplementary allowances at the following rates:

Rank	United Kingdom		United States of America				
	London	Other	New York and Los Angeles	Boston, Chicago and Detroit	Washington	Seattle	Other
Army Brigadier							
Navy Commodore							
Air Air Commodore	\$ 280 00	\$ 265 00	\$ 491 00	\$ 476 00	\$ 471 00	\$ 511 00	\$ 466 00
Army Colonel							
Navy Captain							
Air Group Captain	228 00	216 00	401 00	388 00	384 00	417 00	380 00
Army Lieutenant Colonel							
Navy Commander							
Air Wing Commander ...	171 00	161 00	307 00	297 00	294 00	320 00	291 00
Army Major							
Navy Lieutenant Commander							
Air Squadron Leader	144 00	135 00	263 00	254 00	252 00	274 00	249 00
Army Captain							
Navy Lieutenant							
Air Flight Lieutenant	115 00	108 00	209 00	203 00	200 00	218 00	198 00

		United Kingdom		United States of America				
Rank		London	Other	New York and Los Angeles	Boston, Chicago and Detroit	Washington	Seattle	Other
Army Lieutenant								
Navy Sub-Lieutenant (and other Officers)								
Air	Flying Officer	100 00	94 00	189 00	182 00	180 00	197 00	178 00
Army Warrant Officer Class I								
Navy Chief Petty Officer 1st Class								
Air	Warrant Officer Class I	93 00	87 00	172 00	166 00	164 00	179 00	162 00
Army Warrant Officer Class II								
Navy Chief Petty Officer 2nd Class								
Air	Warrant Officer Class II	87 00	81 00	162 00	157 00	155 00	169 00	153 00
Army Staff Sergeant and ranks below								
Navy Petty Officer 1st Class and ranks below								
Air	Flight Sergeant and ranks below	71 00	67 00	133 00	128 00	127 00	139 00	125 00

These regulations provide for the payment of only a percentage of the above allowances under certain conditions as follows: accompanied, rations provided for family, 50 per cent, provided for service member only, 75 per cent; unaccompanied, messing facilities not available, 67 per cent, available, 33 per cent.

Supplementary allowances payable in connection with duty in other countries are based on the cost of living index of the country concerned in relation to that of Canada.

Rental Allowances—Duty outside Canada.—Service personnel who are not provided with accommodation are reimbursed for a portion of their rent, the amounts varying with the rank and the gross monthly rent paid.

Special Allowances payable to Naval, Military or Air Attachés posted for duty at Canadian Embassies and Legations and to Officers of the Canadian Joint Liaison Offices at Washington, D.C. and London, England.—Officers of the Services detailed for duty as Attachés at the various Canadian Embassies and Legations receive special allowance in addition to their pay and allowances of rank on the same basis as those received by officials of equivalent diplomatic rank of the Department of External Affairs. The annual rates of living and representation allowance in effect as at March 31, 1950, and rental allowances paid during the fiscal year are detailed hereunder.

Appointment and Place	Rank	Living and Representation Allowance	Rental Allowance
Military Attaché, The Hague, Netherlands	Colonel	\$ 4,620 00	
Military Attaché, Paris, France	Colonel	7,440 00	\$ 2,193 12
Military Attaché, Ankara, Turkey	Colonel	7,824 00	2,814 36
Military Attaché, Warsaw, Poland	Colonel	8,088 00	Rate not established
Military Attaché, Belgrade, Yugoslavia	Lieutenant Colonel	11,472 00	Rate not established
Military Attaché, Athens, Greece	Colonel	5,088 00	533 52
Military Attaché, Washington, U.S.A.	Brigadier	7,056 00	2,316 00
Assistant Military Attaché, Washington, U.S.A.	Colonel	5,124 00	2,049 00
Naval Attaché, Washington, U.S.A.	Commodore	7,056 00	1,668 12
Assistant Naval Attaché, Washington, U.S.A.	Commander	7,056 00	1,056 66
Air Force Attaché, Washington, U.S.A.	Air Commodore	7,056 00	1,994 64
Assistant Air Force Attaché, Washington, U.S.A.	Group Captain	5,124 00	1,896 00
Air Force Attaché, Stockholm, Sweden	Group Captain	4,692 00	1,453 08
Air Force Attaché, Prague, Czechoslovakia	Group Captain	7,440 00	1,680 00
Air Force Attaché, Paris, France	Group Captain	7,440 00	2,708 52
Air Force Attaché, Buenos Aires, The Argentine	Group Captain	3,660 00	1,476 00
Air Force Attaché, Brussels, Belgium	Wing Commander	6,864 00	1,004 76

Appointment and Place	Rank	Living and Representation Allowance	Rental Allowance
Air Force Attaché, Moscow, Russia	Group Captain	3,118 00	Free accommodation provided
Senior Liaison Officers, Canadian Joint Staff, London, England—			
Army	Brigadier	4,548 00	3,326 40
Navy	Captain	4,548 00	738 61
Air	Air Commodore	4,548 00	1,182 36
Staff Secretary	Wing Commander	3,312 00	1,192 20
Senior Liaison Officer, Canadian Joint Staff, Washington, U.S.A.—			
Staff Secretary	Major	2,400 00	1,752 00
Canadian Service Representatives, Atlantic Pact Organization—			
Army London, England	Major General	4,548 00	2,979 59
Air Washington, U.S.A.	Air Vice Marshal	7,056 00	2,700 00

In addition certain officers are reimbursed for club fees, etc., not exceeding \$100 per annum and are paid an allowance not exceeding \$200 per annum for tuition, books, etc., for each child between the ages of 5 and 21 years.

Salary of Minister, Hon. Brooke Claxton, Salaries Act, c. 24, 1944.....	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	\$ 2,000 00

The Hon. Brooke Claxton received travelling expenses of \$2,156.21 which were charged to Vote 250.

GENERAL SERVICES

Vote 239 Grants to Military Associations, Institutes and Others, as detailed in the Estimates

	Estimates	Allotments	Expenditures
A Rifle Associations—			
Dominion of Canada	60,000 00	60,000 00	60,000 00
Ontario	3,400 00	3,400 00	3,400 00
Quebec	2,500 00	2,500 00	2,500 00
Nova Scotia	1,600 00	1,600 00	1,600 00
New Brunswick	1,250 00	1,250 00	1,250 00
Prince Edward Island	800 00	800 00	800 00
Manitoba	1,500 00	1,500 00	1,500 00
British Columbia	1,500 00	1,500 00	1,500 00
Alberta	1,500 00	1,500 00	1,500 00
Saskatchewan	1,100 00	1,100 00	1,100 00
National Defence Headquarters	200 00	200 00	200 00
B Military Service Associations—			
Canadian Armoured Corps Association	5,000 00	5,000 00	5,000 00
Canadian Artillery Association	10,000 00	10,000 00	10,000 00
Military Engineers Association of Canada	3,500 00	3,500 00	3,500 00
Canadian Signals Association	3,500 00	3,500 00	3,500 00
Canadian Infantry Association	11,000 00	11,000 00	11,000 00
Royal Canadian Army Service Corps Association	3,500 00	3,500 00	3,500 00
Defence Medical Association of Canada	2,625 00	2,625 00	2,625 00
Canadian Army Dental Corps Association	1,875 00	1,875 00	1,875 00
Royal Canadian Ordnance Corps Association	2,000 00	2,000 00	2,000 00
Royal Canadian Electrical and Mechanical Engineers	3,500 00	3,500 00	3,500 00
Royal Canadian Army Pay Corps Association	1,875 00	1,875 00	1,875 00
Canadian Intelligence Corps Association	1,875 00	1,875 00	1,875 00
United Services Quarterly	1,750 00	1,750 00	

	Estimates	Allotments	Expenditures
B Military, United Services Institutes and Others—			
Canadian Officers' Club and Institute, Toronto	2,000 00	2,000 00	2,000 00
Navy, Army and Air Force Officers' Club of Prince Edward Island	200 00	200 00	200 00
United Services Institute of Manitoba	500 00	500 00	500 00
The Alberta Military Institute	500 00	500 00	500 00
United Services Institute of Vancouver	500 00	500 00	500 00
The United Services Institute of Regina	500 00	500 00	500 00
Royal Military College Club of Canada	300 00	300 00	300 00
Military Institute of Saskatoon	300 00	300 00	300 00
United Services Institute of Nova Scotia	500 00	500 00	500 00
The United Services Institute of Vancouver Island	500 00	500 00	500 00
Quebec Military Institute	500 00	500 00	500 00
Moose Jaw Military Institute	300 00	300 00	300 00
United Services Institute of New Brunswick	300 00	300 00	300 00
Military Institute, Military District No. 1	400 00	400 00	400 00
The Edmonton United Services Institute (formerly the Edmonton Military Institute)	500 00	500 00	500 00
Kingston Military Institute	300 00	300 00	300 00
Montreal United Services Institute	500 00	500 00	500 00
Lake of the Woods United Services Institute	200 00	200 00	200 00
Hamilton District Officers' Institute	1,000 00	1,000 00	1,000 00
Naval Officers' Association	10,000 00	10,000 00	10,000 00
Royal Canadian Air Force Association	15,000 00	15,000 00	15,000 00
Air Cadet League of Canada	40,000 00	40,000 00	40,000 00
C National Research Council	25,000 00	25,000 00	25,000 00
	\$ 227,150 00	\$ 227,150 00	\$ 225,400 00

A These grants are for the purpose of encouraging and promoting interest in rifle shooting, including assistance to the Dominion of Canada Rifle Association in defraying expenses of annual competitions.

B Grants are to assist the various Service Associations and Institutes.

C Grant to assist in aeronautical research.

Votes 240 and 590 Miscellaneous Maintenance and Adjustments (War of 1914-18)

	Estimates	Allotments	Expenditures
Civil Salaries and Wages	13,115 00	14,015 00	13,414 72
A Purchase and erection of headstones in Canada	30,000 00	30,000 00	27,775 34
B Sundries—Museum materials and supplies	4,160 00	3,260 00	1,303 99
	\$ 47,275 00	\$ 47,275 00	\$ 42,494 05

A P.C. 3509, August 29, 1947 and P.C. 852, March 2, 1948, continue until August 31, 1950, the authority previously given to the Canadian Agency, Imperial War Graves Commission to provide and erect headstones on the graves in Canada of members of his Majesty's forces whose deaths result from service in the 1914-18 or the 1939-45 Wars.

B This amount was provided for the care and maintenance of war trophies and other military exhibits at the Canadian War Museum, Public Archives.

As at March 31, 1950 there were 5 temporary salaried employees being paid from this vote.

Vote 241 Battlefields Memorials

	Estimates	Allotments	Expenditures
Civil Salaries and Wages	11,105 00	11,105 00	10,114 85
Operating Expenses of Properties	20,000 00	20,000 00	19,362 29
Repair and Upkeep of Buildings and Works	18,500 00	18,500 00	17,770 76
Sundries	5,000 00	5,000 00	4,721 32
	\$ 54,605 00	\$ 54,605 00	\$ 51,969 22

This vote was provided for expenses in connection with the Canadian Battlefields Memorials in France and Belgium.

As at March 31, 1950, there were 2 temporary salaried employees being paid from this vote.

Exchequer Court Awards, Exchequer Court Act, c. 34, R.S. \$ 19,613 68

Awards under the above authority, including taxed costs, for damages to property or persons resulting, in the majority of cases, from accidents involving Department of National Defence vehicles in Canada, were made as follows:

ARMY SERVICES

Card, Gladys Mary	Hamilton, Ont.	3,221 20
Howden, Mary Romaine	Valois, Que.	2,161 10
Hurst, Alvin Lester	Hamilton, Ont.	3,184 45
Leclair, Zephirin	Pointe Claire, Que.	573 77
Palardy, Napoleon	St. Bruno, Chambly County, Que.	925 00
Sinclair, Frederick Nigel	Chilliwack, B.C.	4,041 86
Wallis, George	Regina, Sask.	1,376 05
Wasielief, Joe	Regina, Sask.	3,741 65
Sundry awards of less than \$500 each (1)		343 10
		<u>19,568 18</u>

NAVAL SERVICES

Sundry awards of less than \$500 each (1)	45 50
	<u>\$ 19,613 68</u>

Gratuities to families of deceased employees—Civil Service Act, c. 22, R.S. \$ 20,499 32

PENSIONS AND OTHER BENEFITS

Votes 242 to 248 and 591 Civil Pensions

	Estimates	Expenditures
242 Robert Allen	193 00	192 50
243 Walter Pettipas	516 00	515 90
244 Florence Walker	360 00	360 00
245 Michael Mountain	420 00	420 00
246 Mrs. Alice Smuck	707 00	706 67
591 {		
247 Mrs. Mary Whittington	200 00	200 00
248 Mrs. Eleanor F. Nixon	1,288 00	1,287 55
	<u>\$ 3,684 00</u>	<u>\$ 3,682 62</u>

These pensions are provided as compensation to: former civilian employees of the Department who sustained injuries in the performance of their duties which resulted in permanent disability; families of former civilian employees who were killed in the discharge of their duties; and to the family of a former member of permanent service personnel ineligible for military pension.

Vote 827 To authorize the Governor-in-Council to increase the pension granted to Captain Joseph McNaught MacCallum under the Militia Pension Act effective August 2, 1947, by including for purposes of calculation of his pension the amount of Dependents Allowance that would have been paid to his wife had she not been a member of the Canadian Women's Army Corps during the period June 30, 1944, to December 6, 1945. \$ 1 00
Expenditures nil

Vote 828 To authorize in respect of members of the Royal Canadian Air Force on leave without pay and serving as instructors with civilian training organizations operating under the British Commonwealth Air Training Plan who were killed, payment to their dependents of amounts equal to the amounts such dependents would have received under the Pension Act as amended had such service as instructors been military service in the armed forces of Canada, less the value of any benefits received by such dependents under insurance contracts which were effected on the lives of such members of the Royal Canadian Air Force by or at the expense of the civilian organizations. 6,690 00
Expenditures \$ 4,306 06

Annuity to the Widow of the late Honourable Norman McLeod Rogers, c. 47, 1940. . . . \$ 2,500 00

Militia Pension Act—Payments under Parts I—IV. \$4,962,368 03

This statutory appropriation is provided for payment of pensions granted under Parts I—IV of the Act, to officers and men of the Permanent Services and to dependents of deceased officers. Ranks below that of Warrant Officer Class 2 or the equivalent are eligible for pensions on a non-contributory basis, which cease on the death of the recipient. The pay and allowances of officers and all other ranks are subject to deductions for pensions, for which their dependents are also eligible. These deductions are credited to Ordinary Revenue—Miscellaneous. On March 31, 1950, 3,415 pensions were in issue, of which 363 were in respect of dependents of deceased officers. A distribution by services follows: Army, \$3,814,618.81; Naval, \$493,306.78; Air, \$654,442.44.

Details in respect of pensions under Part V of an Act to amend the Militia Pension Act, c. 59, 1946 are given under Permanent Services Pension Account—see Open Accounts further on in this section.

An amount of \$62,475 represented pension for the period January 1, 1940 to November 30, 1949, inclusive, withheld from Sir Eugene Fiset during the period he was Lieutenant-Governor of the Province of Quebec. Of this amount, \$12,000, representing payments of \$4,000 made to this official during each of the fiscal years 1943-44, 1944-45 and 1945-46 by the Department of the Secretary of State under authority of P.C. 9380, December 12, 1943, was credited to Special Receipts—War and Demobilization Receipts and the balance of \$50,475 was paid to Sir Eugene Fiset under authority of a ruling by the Department of Justice that sub-section 12 of section 4 of the Militia Pension Act, c. 133, R.S., which authorized the discontinuing of the pension of an official employed in the public service of Canada, was not applicable in this case.

Transfers of Pension Contributions, c. 59, 1946. \$ 49,106 26

Part V of an Act to amend the Militia Pension Act, c. 59, 1946, provides for pensions for members of the Permanent Services and for their dependents. Contributions to the previous plan, which was known as Militia Pension Act, Parts I—IV, were made in the form of pay deductions and credited to Ordinary Revenue, and, as the amendment provides for the voluntary transfer of a contributor from the old to the new pension plan with full credit for his previous contributions, it was necessary to provide the above amount for transfers of such contributions to the Permanent Services Pension Account—see Open Accounts further on in this section. A distribution by services follows: Army, \$39,869.17; Naval, \$97.05; Air, \$9,140.04.

Vote 249 Militia Pension Act—Government's contribution to the Permanent Forces Pension Fund. 9,046,347 00
Expenditures. \$9,046,347 00

This vote was provided for the Government's contribution for the fiscal year 1949-50 representing one and two-thirds of the current contributions by Permanent Services personnel to the Permanent Services Pension Account (see under Open Accounts further on in this section) in respect of Part V of an Act to amend the Militia Pension Act, c. 59, 1946. Amounts in respect of the various services were: Army, \$4,298,640.55; Naval, \$1,549,795.28; Air, \$3,197,911.17.

DEMobilIZATION AND RECONVERSION

GENERAL SERVICES

Allotments: Departmental Administration	Allotments	Expenditures
Civil Salaries and Wages	1,739,090 00	1,739,088 71
Travel and Transportation	163,164 00	163,163 49
Freight and Express	1,126 00	1,125 28
Operating Expenses of Properties	5,993 00	5,992 55
Maintenance and Repair of Properties	801 00	799 92
Mechanical Transport Vehicles and Spare Parts	100 00	98 67
Miscellaneous Stores	15,970 00	15,969 50
Fuel Costs Mechanical Transport	1,459 00	1,457 80
Printing, Stationery and Office Equipment	86,192 00	86,190 62
Communication Services	41,143 00	41,141 58
Sundries	82,877 00	82,875 95
	\$2,137,915 00	\$2,137,904 07

These allotments were provided for the payment of the salaries, wages, travelling expenses and sundry administrative expenses of the Minister's staff and the following offices: Deputy Minister, Director of Civilian Personnel, Central Registry, Judge Advocate General, Printing and Stationery, Chief Auditor, Estates, Public Relations and Inspection Services.

P.C. 1569, March 31, 1949, transferred the control of the Dependents' Allowance Board to the Minister of Veterans Affairs and authorized the continuation of the charging of grants to this Department. The payments of such grants were made from the allotments of the Canadian Army—Active Force and Royal Canadian Air Force (Regular) respectively.

As at March 31, 1950, there were 726 salaried employees being paid from these allotments, of whom 114 were permanent and 612 temporary.

A defalcation by a former employee of the Inspection Services of this Department amounted to \$5,199.53. Of this amount \$2,690.50 was charged in previous years, and \$2,509.03 in this year to the above vote. Recoveries in 1950-51 will be credited to Special Receipts—War and Demobilization Receipts.

Allotments: Imperial War Graves Commission

	Allotments	Expenditures
Canada's Contribution	\$ 321,657 00	\$ 321,656 72

The above contribution, which represents Canada's share of the expenditure for the fiscal year for maintaining war graves, was paid to the Imperial War Graves Commission.

ARMY SERVICES

Allotments: Canadian Army—Active Force

	Allotments	Expenditures
Civil Salaries and Wages	15,711,325 00	15,711,324 31
Corps of Commissionaires	367,148 00	367,147 00
A Pay and Allowances	42,460,722 00	42,460,720 73
B Travel and Transportation	2,682,822 00	2,682,820 87
C Freight and Express	1,993,100 00	1,993,099 57
	\$ 63,215,117 00	\$ 63,215,112 48

As at March 31, 1950, there were 4,849 salaried employees being paid from these allotments, of whom 130 were permanent and 4,719 temporary.

- A Pay and allowances issued to service personnel, \$38,030,960.25; assigned pay, \$4,160,813.43; outfit and tropical kit allowances and loss of kit, \$50,414.78; purchase of civilian clothing on discharge, \$880.02; Dependents' Allowance Board awards (Active Service Force), \$5,274.25; other allowances, \$206,849; payments to dependents of deceased or missing personnel, \$5,529.
- B Travelling expenses and allowances of civilian personnel, \$64,766.83, service personnel, \$1,824,052.22; transfer expenses of service personnel and dependents, \$778,492.81; miscellaneous transportation, \$15,509.01.
- C Freight and express on stores and equipment, \$1,477,590.90, and on furniture and effects, \$515,508.67.

Allotments: Canadian Army—Reserve Force (including Canadian Officers' Training Corps)

	Allotments	Expenditures
Civil Salaries and Wages	1,568,440 00	1,568,438 76
A Pay and Allowances	5,681,625 00	5,681,624 48
B Travel and Transportation	1,043,081 00	1,043,080 06
Freight and Express	146,867 00	146,865 63
Acquisition, Construction and Purchase of Properties		

Newfoundland

Corner Brook—Reserve force accommodation armoury	65,000 00	64,988 55
Contract: J. Goodyear & Sons Limited, \$173,250; payments, \$64,988.55.		
Construction generally	39,000 00	38,931 88

	Allotments	Expenditures
<i>Nova Scotia</i>		
Glace Bay—Construction of Reserve Force accommodation	930 00	926 75
Halifax—		
Citadel Hill, R.C.A.S.C.—Fence	6,600 00	6,468 58
Contract: Dominion Steel and Coal Corporation Limited, \$6,468.58; payment in full.		
Citadel Hill, R.C.A.S.C.—Extension of heating system	8,600 00	8,573 23
Springhill—Renovation—Armoury	11,000 00	10,969 53
<i>Prince Edward Island</i>		
Squaw Point—Construction of rifle range	6,200 00	6,200 00
Contract: Walter Matheson, \$6,200; payment in full.		
<i>New Brunswick</i>		
Saint John—Armoury, refit for occupancy	599 85	599 85
Tracadie—Renovation garrison officers' mess	14,000 00	13,832 76
<i>Quebec</i>		
Hull—De Salaberry Armoury—Grading, paving, etc.	20,000 00	19,895 00
Lachine—Building 29—Alterations for accommodation	3,500 00	3,433 76
Montreal—		
Landscaping, 4,185 Cote des Neiges	10,650 00	10,650 00
Contract: Laurentian Landscape Co., \$12,900; payments, including final payment, \$10,650.		
1055-1061 St. Gregoire Street—Purchase of property and fitting for occupancy	10,700 00	10,691 19
772 Sherbrooke Street West—Purchase of property	33,500 00	33,498 80
Quebec—St. Malo Workshop—Acquisition of property and alterations	35,000 00	35,000 00
Property purchased from Georges Henri Boulet and Edgar Ludger Boulet, Liquidators of Quebec Sash and Door Company, \$35,000.		
St. Hyacinthe—Armoury—Landscaping	4,200 00	4,140 00
<i>Ontario</i>		
Camp Borden—		
C.O.T.C. accommodation	6,146 72	6,146 72
Additional accommodation for C.O.T.C.	13,523 79	13,523 79
Additions and alterations, Building O.31 for C.O.T.C.—R.C.E.M.E. workshop	13,000 00	13,000 00
R.C.A.M.C. School—Clothes cupboards	10,796 41	10,796 41
R.C.A.M.C. School, Building E.34—Convert into medical laboratory	5,308 74	5,308 74
R.S.C. of I.—Cubicle redecorate and linoleum floors in Building T.11, A and B, C.O.T.C.	6,400 00	6,343 26
R.C.S. of I.—Cubicle redecorate and linoleum floors in Building T.9, A and B, C.O.T.C.	6,365 56	6,365 56
R.C.S. of I.—Increase present heating plant, Building T.62, A and B, C.O.T.C.	4,400 00	4,374 29
Central heating plant in officers' mess, Building E.47, C.O.T.C.	6,954 58	6,954 58
Provide corps school accommodation, C.O.T.C.	10,600 00	10,528 64
R.C.E.M.E.—C.O.T.C. accommodation	8,000 00	7,997 52
Cedar Springs—Rifle range, purchase of property	50 00	50 00
Haileybury—Concrete floor for armoury	18,932 00	18,932 00
Contract: W. G. Cooper & Co., \$18,932; payment in full.		
Hamilton—Otis-Fensom Building—Renovation	44,800 00	44,725 64
Contract: Olmstead & Parker Construction Co., Ltd., \$20,650; payments, \$14,557.50.		
Ippeewash—Camp, refrigerators, buildings 18 and 51	6,000 00	6,000 00
Kingston—Vimy Barracks—Alterations for C.O.T.C.	18,000 00	17,869 16
Lindsay—Vehicle Training Area—Purchase of property	2,000 00	2,000 00
Listowel—Install new heating system	6,880 00	6,700 00
Contract: Robert T. McBride, \$6,700; payment in full.		
London—Reserve Force Building, Erie Boulevard—Install heating system ..	14,000 00	14,000 00
Contract: Rhame Bros., Ltd., \$9,779; payment in full.		

<i>Ontario—Concluded</i>		Allotments	Expenditures
Oakville—Purchase building for armoury, 2 Thomas Street	35,000 00	35,000 00	
Owen Sound—Armoury—Concrete floor	1,500 00	1,417 15	
Pembroke—Armoury—Heating system	8,000 00	7,909 51	
Contract: P. E. Sylvestre, \$14,145.56; payments, \$7,909.51.			
Smiths Falls—Purchase Frost & Wood premises	28,000 00	28,000 00	
Toronto—Purchase of property, 445 Fleet Street West	2,000 00	2,000 00	
Wallaceburg—Armoury—Refitting building for military purposes	17,807 00	17,807 00	
Contract: Mac Construction Company, \$17,807; payment in full.			
Winona—Rifle range—3 permeable groynes	9,500 00	9,450 00	
Contract: Stuart MacKenzie, \$17,262; payments, \$9,450.			
<i>Manitoba</i>			
Clear Lake—Cadet Camp—Ablution building	8,000 00	7,982 06	
Souris—Purchase and repair of building for armoury	5,600 00	5,500 00	
Building purchased from the Trustees of St. Paul's United Church, \$5,000.			
Winnipeg—			
Carpiquet—Alterations to building	8,000 00	7,937 84	
Minto Street Armoury—Renew electrical system	20,000 00	19,800 00	
Contract: Kummén-Shipman Electric Ltd., \$61,607; payments, \$19,800.			
<i>Alberta</i>			
Ponoka—Loxstave huts	12,000 00	11,417 95	
Stettler—Purchase of building for armoury	7,500 00	7,500 00	
Building purchased from The Benevolent and Protective Order of the Elks Lodge, \$7,500.			
Vulcan—Drill hall	3,700 00	3,613 70	
<i>British Columbia</i>			
Trail—			
Alterations to armoury	1,100 00	1,030 75	
Purchase of property for Reserve Force accommodation	8,500 00	8,000 00	
Property purchased from James Roland Mills and Alexander Munnoch Forsyth as trustees for the Rotary Club of Trail, \$8,000.			
Work Point Camp—Renovation of Reserve Force accommodation	4,049 35	4,049 35	
<i>Northwest Territories</i>			
Yellowknife—Purchase of building and equipment	10,800 00	10,771 25	
Building and equipment purchased from Jerome M. Buchan et al, \$10,771.25.			
<i>General</i>			
Consultants' fees	4,300 00	4,201 02	
Projects under \$5,000	33,006 00	26,982 38	
Total Acquisition, Construction and Purchase of Properties	700,000 00	690,786 15	
	<u>\$9,140,013 00</u>	<u>\$9,130,795 08</u>	

As at March 31, 1950, there were 458 salaried employees being paid from these allotments, of whom 41 were permanent and 417 temporary.

A Pay and allowances issued to Reserve Force, \$4,617,465.71 and Canadian Officers' Training Corps, \$1,059,354.63; other allowances, \$4,804.14.

B Travelling expenses and allowances of civilian personnel, \$16,885.49, service personnel, \$1,024,796.84; transfer expenses of service personnel and dependents, \$1,186.50; miscellaneous transportation, \$211.23.

Allotments: Canadian Army Cadets		Allotments	Expenditures
A	Civil Salaries and Wages	59,158 00	59,157 33
A	Pay and Allowances	487,364 00	487,363 50
B	Travel and Transportation	255,414 00	255,413 07
	Freight and Express	33,078 00	33,076 49
		<u>\$ 835,014 00</u>	<u>\$ 835,010 39</u>

These allotments were provided for the cost of casual labour and the salaries of civilian Cadet Instructors; pay and allowances of Army Cadet Officers and travel and transportation of Army Cadets, Civilian Instructors and Cadet Officers proceeding to summer camps. They also provide for the travelling and transportation expenses of the Cadet training staff and other Active Force personnel travelling on Army Cadet duties. Pay of the Active Force personnel employed full time at Cadet training was charged to allotments of Canadian Army—Active Force.

A Pay and allowances issued to Cadet Officers, \$447,033.58; signalling bonus to cadets, \$33,886.66; other allowances, \$6,443.26.

B Travelling expenses and allowances of civilian personnel, \$2,347.27, service personnel and cadets, \$253,065 80.

Allotments: Canadian Army—General

	Allotments	Expenditures
Rental of Buildings and Properties	461,273 00	461,272 38
A Operating Expenses of Properties	4,744,149 00	4,744,148 31
Acquisition, Construction and Purchase of Properties		

Nova Scotia

Debert—		
Water supply system for fire-fighting in magazine area, R.C.O.C.	6,000 00	5,987 49
Married quarters	25,000 00	24,841 48
Halifax—		
R.A. Park—Officers' Mess	6,200 00	6,125 10
R.A. Park—Landscaping and fencing	5,215 02	5,215 02
Contract: Dominion Steel and Coal Corporation Limited, \$5,215.02; payment in full.		
Willow Park—Paving	10,120 10	10,120 10
Contract: Standard Paving Maritime Limited, \$10,120.10; payment in full.		
R.C.E. Stores and Workshops—Fence	3,615 29	3,615 29
Willow Park—		
Building No. 5, Young Street—Alterations and improvements to provide workshop accommodation	277 70	277 70
Alterations and storage bins for spare parts	52,000 00	51,617 69
Contract: Standard Construction Company Limited, \$59,055; payments, \$48,433.50.		

New Brunswick

McGivney—		
Married quarters	68,000 00	67,334 68
Contract: Terminal Construction Co. Ltd., \$223,904.45; payments, \$66,349.41; to date, \$222,919.63.		
Fire-fighting hydrant system	68,377 23	68,376 65
Contracts: (a) Consolidated Engines and Machinery Company, Limited, \$6,716.73; payments, including final payment, \$6,506.23; (b) Fowlers Paving Ltd., \$145,000; payments, including final payment, \$61,870.42.		

Quebec

Bouchard-Marleau—		
Prefabricated married quarters	17,000 00	16,492 98
Contract: Reid & Cambridge Ltd., \$41,359; payments, \$15,063.83; to date, \$28,225.43.		
Provision of electric ranges and refrigerators	3,420 00	3,408 90
Fort Martinere—Transmitting station	17,557 00	17,557 00
Contract: Frs. Jobin Inc., \$17,557; payment in full.		
Lachine—Annex to building No. 10	7,000 00	6,302 60
Lauzon—Transmitter station	20,086 69	20,086 69
Contract: Joseph Dorval, \$20,086.69; payment in full.		
Longue Pointe—		
No. 25 Central Ordnance Depot—convert 4 boilers from coal to oil ..	50,000 00	46,798 46
Contract: E. A. Robinson Oil Burners Ltd., \$54,458.28; payments, \$46,798.46.		
No. 25 Central Ordnance Depot—Lighting, building No. 10	38,000 00	37,290 98

DEPARTMENT OF NATIONAL DEFENCE

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Quebec—Concluded

Allotments

Expenditures

Montreal—

Landscaping headquarters	36 83	36 83
3530 Atwater Avenue—Annex to building	18,000 00	18,000 00
3530 Atwater Avenue—Landscaping	5,000 00	4,830 93
Purchase and alterations, Mitchell Building	511,000 00	510,056 38
Building purchased from The Robert Mitchell Co., Ltd., \$450,000.		

Quebec—

Citadel accommodation	300,000 00	295,321 39
Contracts: (a) Magloire Cauchon Ltée., \$135,900; payments, \$64,000; (b) Frs. Jobin Inc., \$11,482; payment in full; (c) Le Syndicat de Construction Moderne, Ltée., \$53,812; payments, \$13,000; (d) Union Quarries & Paving Ltd., \$23,580; payments, \$689.71.		
Hospital—Resetting facing stones	9,888 52	9,888 52
St. Malo Workshop, R.C.E.M.E.—Paving and drainage of roads and parking area	11,702 54	11,702 54
Contract: Eastern Canada Construction Co. Reg'd., \$28,859; payments, \$10,610.47.		
59 St. Louis Street—Alteration of two married quarters	6,061 92	6,061 92
St. Johns—Provision of electric ranges and refrigerators	4,958 32	4,958 32

Ontario

Barrie/field—

Hospital heating plant	7,670 00	7,670 00
Contract: Williams Bros., \$7,670; payment in full.		
Prefabricated married quarters	241,421 00	241,076 75
Contracts: (a) T. A. Andre & Sons, \$481,143 (subject to adjustment); payments, \$137,389.35; to date, \$481,143; (b) M. Barr Construction Ltd., \$43,331.75; payments, including final payment, \$13,250.73; (c) Ontario Construction Co. Ltd., \$11,400; payment in full; (d) T. D. K. Rooney Construction, \$54,000; payment in full.		
R.C.E.M.E. School—Relocate artisan training centre	54,000 00	52,502 43
Signals—Heating system	7,714 00	6,274 63
R.C.E.M.E.—Electric stoves	9,700 00	7,386 37
R.C.E.M.E.—Other ranks' mess	60,000 00	56,854 76
R.C.E.M.E. School—Men's canteen	20,000 00	17,638 39
Hospital, additional accommodation	1,000 00	118 24
Convert temporary married quarters to barracks accommodation	2,000 00	1,882 76

Camp Borden—

Married quarters	2,054,380 40	2,052,342 61
Contract: Hill-Clark-Francis, Ltd., \$2,038,002; payments, \$1,749,002.47; to date, \$1,841,027.23.		
Oil storage tanks	2,000 00	1,421 69
Preparation of site of administration building	9,806 00	9,619 27
Accommodation school of cookery	22,804 00	22,640 54
Building T.72, A to M wings—Construct cubicles and redecorate	34,040 00	34,040 00
Building T.71, A to K wings—Reconvert to stores	16,920 00	16,890 16
Building T.71, A to K wings—Central heating	26,500 00	26,422 01
Building T.69, A to B—Officers' quarters, cubicles alterations	8,000 00	7,994 88
Building T.69, officers' quarters—Central heating	7,128 00	7,027 90
Building T.5, A and B cubicles—Redecorate linoleum floors	2,400 00	2,201 97
R.C.A.C.—Tank ramp and wash rack	8,000 00	7,926 20
Remodel pump house	6,790 00	6,681 30
Petrol station	2,000 00	1,273 07
Other ranks accommodation, R.C.A.S.C. School	66,670 00	65,762 52
Hagersville—Replace wood water pipe with 6 inch cast iron	1,000 00	1,000 00

Kingston—

Headquarters Building—Improvements to heating system	8,180 00	8,180 00
Contract: Williams Bros., \$8,180; payment in full.		
Conversion of temporary married quarters	18,500 00	18,357 88

Kingston-Canadian Army Staff College—

Rebuild sports field	8,625 00	8,619 35
Contract: T. D. K. Rooney Construction, \$26,116.70; payments, including final payment, \$8,619.35.		

<i>Ontario—Concluded</i>	Allotments	Expenditures
<i>Kingston—Canadian Army Staff College—Concluded</i>		
Royal Military College—Dormitory	500,000 00	495,571 33
Contract: M. Sullivan & Son Ltd., \$897,082.40; payments, \$485,879.51.		
Royal Military College, R.C.E.—Offices, stores and workshop	5,000 00	4,549 42
Conversion cell block to canteen	9,000 00	9,000 00
Royal Military College—Replacement of equipment	836 00	834 45
<i>London—</i>		
Wolseley Barracks—Steam heating system	2,500 00	2,422 06
No. 27 Central Ordnance Depot—Loading dock	7,855 00	7,855 00
Contract: Sid Jones Construction Co. Ltd., \$7,855; payment in full.		
Wolseley Barracks, 12 and 13—Lockers	7,213 00	7,213 00
Contract: McKay-Cocker Construction Ltd., \$7,213; payment in full.		
Wolseley Barracks, No. 6 Area Ordnance Depot—Paving	5,999 00	5,999 00
Contract: A. Cope & Sons, Ltd., \$5,999; payment in full.		
Wolseley Barracks—Erect fuel oil storage	1,700 00	1,700 00
<i>Oakville—Ortona Barracks, Building 12—New wiring</i>	14,800 00	14,643 93
<i>Ottawa—</i>		
Extension to transmitter building, R.C.C.S. (50 per cent Army Services; 50 per cent Naval Services)	1,000 00	728 10
Contract: M. J. Sulpher & Sons Limited, \$36,275; payments, \$728.10; payments to date, \$32,647.50.		
Joint Service tape relay centre, provision standby power plant	5,018 00	4,115 75
<i>Petawawa—</i>		
Alterations and rehabilitation of accommodation	150,759 00	146,192 72
Contract: W. A. Moffatt Co., \$16,900; payment in full.		
Prefabricated married quarters	701,000 00	700 824 21
Contracts: (a) Masco Electric Company Limited, \$8,434.72; payment in full; (b) J. L. E. Price & Co. Ltd., \$1,788.715 (subject to adjustment); payments, \$508,767.56; to date, \$1,788.715; (c) Vaillancourt Agencies, \$11,019; payment in full. Chas. Warnock & Co. Ltd. received \$4,921.88 for the services of a resident engineer.		
Landscaping	12,000 00	11,640 54
Barrack room furniture, buildings L55 and 56	4,000 00	3,000 00
Contract: Foldaway Furniture Limited and Campbellford Planing Mills Limited, \$6,521.56; payments, \$3,000.		
Tank target range	6,000 00	5,775 00
R.C.E.M.E. Workshop—Spray paint booth	2,649 00	2,649 00
Purchase of land for permanent married quarters	21,000 00	20,737 00
Site purchased from Petawawa Lumber, Pulp & Paper Co., Ltd. and The Crown Trust Co., \$20,737.		
Storage tanks	3,500 00	2,753 48
<i>Pictou—Purchase of property for married quarters project</i>	39,430 00	39,319 40
Site purchased from Kenneth Black, \$6,000; Jeremiah Bond, \$5,480; Estate of E. M. Herrington, \$14,500.		
<i>Port Hope—Armoury—Security fence, grade parade grounds</i>	3,002 00	2,688 53
<i>Toronto—</i>		
Personnel depot alterations	9,890 00	9,870 45
445 Fleet Street West—Renovation and fitting up	29,000 00	28,685 53
<i>Manitoba</i>		
<i>Rivers—Permanent married quarters</i>	100,000 00	100,000 00
<i>Shilo—</i>		
Prefabricated married quarters	944,983 00	937,675 20
Contracts: (a) Building Specialties Ltd., \$8,200; payment in full; (b) Canadian Western Millwork Ltd., \$38,888; payments, including final payment, \$20,042; (c) Cotter Bros. Ltd., \$94,848.75; payments, including final payment, \$31,848.75; (d) Engineered Buildings (Canada) Ltd., \$467,261.31; payments, including final payment, \$109,108.67; (e) Kummern-Shipman Electric Ltd., \$83,262.80; payments, including final payment, \$30,612.80; (f) McCreedy-Hughes, \$5,304; payments, including final payment, \$3,684; (g) Mid-West Engineering Co., Ltd., \$107,020.32; payments, including final payment, \$55,205.63; (h) North American Buildings Ltd., \$866,331.50; payments, including final payment, \$302,559.89; (i) H. Sigurdson, \$93,700; payments, including final payment, \$80,218; (j) Taylor Painting and Decorating Co., Ltd., \$56,100; payment in full.		

<i>Manitoba—Concluded</i>	Allotments	Expenditures
<i>Shilo—Concluded</i>		
Hangar for air operation flight training	15,233 00	15,233 00
Contract: Maple Leaf Construction Ltd., \$21,741; payments, including final payment, \$15,233.		
Camp and Training Area—Remote control station	2,000 00	1,607 55
Contract: Bird Construction Co., Ltd., \$19,488; payments, \$1,607.55.		
<i>Winnipeg—</i>		
St. Charles rifle range	6,960 00	6,960 00
Contract: Dominion Construction & Arlington Lumber Ltd., \$6,960; payment in full.		
Carpiquet Barracks—Accommodation for R.C.E.M.E. workshop	9,369 00	8,762 98
<i>Saskatchewan</i>		
<i>Dundurn—</i>		
Married quarters	3,500 00	3,500 00
Purchase of land	1,000 00	929 18
<i>Regina—</i>		
Oil storage tanks	15,978 00	15,970 98
Contract: The Manitoba Bridge & Iron Works Ltd., \$12,818; payment in full.		
Department of National Defence Building, R.C.O.C.—Hardstanding ..	9,880 00	9,700 20
Contract: Dorosz Brothers, Contractors, \$12,680; payments, \$9,700.20.		
<i>Alberta</i>		
<i>Calgary—</i>		
Currie Barracks, Prefabricated married quarters	130,000 00	128,946 65
Contracts: (a) Bird Construction Co., Ltd., \$802,500; payments, \$85,308.75; (b) Bird Construction Co., Ltd., \$39,928.86; payments, \$20,455.79; to date, \$35,935.97; (c) City of Calgary, cost plus 10 per cent, payments, including final payment, \$12,073.07; total payments, \$18,785.03; (d) City of Calgary, cost plus 5 per cent, \$79,504.21; payments, nil; to date, \$59,759.83.		
Currie Barracks—Alterations to increase accommodation and improve school	2,783 30	2,783 30
Contract: Bird Construction Co., Ltd., \$23,333; payments, including final payment, \$2,783.30.		
Currie Barracks—Restore 5 barracks blocks	102,000 00	101,260 63
Currie Barracks, R.C.E.M.E.—Fence	4,809 15	4,809 15
Currie Barracks—Addition to P.P.C.L.I. Stores	6,500 00	6,147 35
Contract: Bird Construction Co., Ltd., \$5,771; payment in full.		
Currie Barracks—Active force accommodation	100,000 00	96,908 58
Contract: North American Buildings, Ltd., \$68,917.40; payment in full.		
Currie Barracks—Other ranks' quarters, desks and cupboards	5,000 00	4,141 28
<i>Edmonton—</i>		
Extension to transmitter building, R.C.C.S.	68,500 00	61,516 80
Contract: Christensen & MacDonald Ltd., \$78,103.50; payments, \$61,516.80.		
Purchase property for Western Command Headquarters development	38,000 00	38,000 00
Property purchased from Garnet R. Huff and Frances L. Huff, \$38,000.		
<i>Wainwright—</i>		
Camp Training Areas—Ranges, roads and landing strips	61,000 00	60,881 93
Contract: Alberta Construction Company, \$20,365.58; payment in full.		
Camp—S.E.E. garage	12,000 00	10,165 30
Accommodation for winterizing vehicles	50,058 91	50,058 91
Contract: Disher Steel Construction Co. Ltd., \$39,000; payment in full.		
<i>British Columbia</i>		
<i>Chilliwack—</i>		
R.C.S.M.E.—Surface roads, permanent married quarters area	14,241 60	14,241 60
Contract: G. W. Ledingham & Co. Ltd., \$14,241.60; payment in full.		
R.C.S.M.E.—Landscaping	4,947 00	4,947 00
R.C.S.M.E.—Parade Ground—Surfacing	26,137 00	26,137 00
Contract: Williams and Carrothers Limited, \$26,137; payment in full		
Purchase of land for permanent married quarters	30,000 00	30,000 00
Land purchased from George Watson, \$30,000.		

<i>British Columbia—Concluded</i>		Allotments	Expenditures
Jericho Beach—			
Sprinkler system		38,700 00	38,700 00
Contract: Grinnell Co. of Canada, Ltd., \$44,491.12; payments, \$38,700.			
Joint Service Headquarters—Officers' mess, rewiring		4,105 00	4,105 00
Revision of heating system		102,000 00	101,984 40
Contract: Acme Plumbing & Heating Service, \$151,724; payments, \$101,984.40.			
Construction of a joint service tape relay centre and standby power unit		9,023 00	9,023 00
Married quarters		4,290 00	4,290 00
North Vancouver-Lynn Creek—17 R.O.D.—Bin lighting		9,497 00	9,497 00
Contract: Art Electrical Engineers Limited, \$9,497; payment in full.			
<i>Yukon Territory</i>			
Whitehorse—Prepare buildings for training		30,000 00	29,988 22
<i>Northwest Territories</i>			
Aklavik—250 barrel oil tank		220 57	220 47
<i>General</i>			
Consultants' fees		210,000 00	205,289 99
Contracts: (a) James Adam, \$55,000; payments, \$37,500; services as consultant architect re a company armoury and a two battalion armoury; (b) E.C.S. Cox, \$11,100; payments, \$7,500; architectural services re permanent married quarters, Camp Borden, Ont.; (c) H. W. Lea, \$84,000; payments, \$76,850; to date, \$81,850; architectural and engineering services re camp buildings; (d) R. H. Magwood, \$5,044.03; payment in full; survey party at Camp Shilo, Man.; (e) Main & Rensaa, \$16,000; payments, \$15,744.98; services of consultant re permanent married quarters, Currie Barracks, Calgary, Alta.; (f) Photographic Surveys (Western) Ltd., \$8,000; payments, \$5,000; services of surveyor for Wainwright Military Camp, Alta.; (g) Ripley and Associates, \$10,498.47; payment in full; services of consultant engineer, Wainwright Military Camp, Alta.; (h) Ian R. Morrison, \$16,000; payments, \$15,897.63; services of consultant architect re permanent barrack block, Chilliwack, B.C.; (i) Main, Rensaa & Minsos, \$20,000; payments, \$13,310.30; architectural and engineering services for construction and development, Whitehorse, Y.T.			
<i>Miscellaneous</i>			
London, England—			
Eleven Hill Street—Alterations		1,829 92	1,757 37
Projects under \$5,000		103,143 48	100,667 87
Miscellaneous Projects		3,291,009 51	3,285,107 87
Total Acquisition, Construction and Purchase of Properties ..		11,083,615 00	11,002,794 09
B Maintenance and Repair of Properties		6,029,206 00	6,029,204 76
C Equipment, Stores and Supplies		28,992,104 00	28,992,086 79
D Communication Services		720,614 00	720,613 16
E Sundries		1,654,303 00	1,654,298 16
		<u>\$ 53,685,264 00</u>	<u>\$ 53,604,418 55</u>

These allotments were provided for the cost of combined equipment, supply and servicing requirements of the Canadian Army Active Force, Canadian Army Reserve Force (including Canadian Officers' Training Corps) and Canadian Army Cadets, except costs especially provided for in other allotments.

A *Operating Expenses of Properties.*—Fuel for heating and cooking, including fuel oil, \$3,277,365.26; electricity and gas, \$1,143,027.40; water, water rates and water taxes including fire protection, \$169,779.10; sanitary services, \$153,976.55.

B *Maintenance and Repair of Properties*.—Details of contracts of \$5,000 or over for improvements, maintenance and repairs of works, buildings and facilities follow:

Contractor Project and Location	Amount of Contract	Payments 1949-50	Payments to date
<i>Nova Scotia</i>			
Douglas Bros. Limited— Re-roof drill hall, Halifax	\$ 6,497 60	\$ 6,497 60	\$ 6,497 60 (f)
Fundy Construction Co., Ltd.— Re-roof various buildings, Halifax	17,540 00	8,527 50	8,527 50
Renew floors, drill hall, Halifax	15,949 00	12,734 10	12,734 10
James F. Lahey— Redecorate and paint interior of Armoury, Halifax	9,777 00	9,777 00	9,777 00 (f)
Municipal Spraying & Contracting, Limited— Improve parade square, Halifax	5,684 00	3,318 75	3,318 75
Powers Bros. Ltd.— Shaving exhaust system, R.C.E. Stores, Halifax	5,709 00	5,709 00	5,709 00 (f)
Renovate heating system, drill hall, Yarmouth	8,948 00	7,200 00	7,200 00
<i>Prince Edward Island</i>			
Bruce Stewart Co., Limited— Renovate ordnance warehouse, Charlottetown	7,040 00	7,040 00	7,040 00 (f)
<i>New Brunswick</i>			
Moncton Plumbing and Supply Co., Ltd.— New boiler, Sussex Armoury	7,416 50	7,416 50	7,416 50 (f)
Mooney Construction Co.— Re-roofing Saint John Armoury	13,190 00	13,190 00	13,190 00 (f)
<i>Quebec</i>			
Clovis Beaudet & Fils— Flooring drill hall, Grande Allee	10,530 00	4,738 50	4,738 50
J. A. Y. Bouchard Incorporée— Heating system, drill hall, Grande Allee	32,565 00	14,068 08	14,068 08
Dougall Painting Contracting Co. Ltd.— Exterior painting various buildings No. 34 Ordnance Am- munition Depot, Bouchard	6,018 00	5,568 00	6,018 00 (f)
Alexandre Duranceau— Construction of foundations 2 apartment blocks, No. 34 Area Ordnance Depot, Bouchard	7,500 00	7,500 00	7,500 00 (f)
Charles Duranceau Limited— Asphalt resurfacing parade grounds, No. 25 Central Ord- nance Depot, Longue Pointe	7,076 70	7,076 70	7,076 70 (f)
Chs.-Ed. Lamothe— Re-wiring armoury, Three Rivers.....	7,170 47	7,170 47	7,170 47 (f)
L. Massicotte & Careau Limitée— Supply and install low pressure heating system, construct boiler room and chimney, Sherbrooke Armoury	12,975 00	12,975 00	12,975 00 (f)
Donat Provost— Repairing floors and laying linoleum, No. 25 Central Ord- nance Depot, Longue Pointe	25,143 56	25,143 56	25,143 56 (f)
Waterous, Ltd. — Boiler for drill hall, Quebec	6,490 00	6,490 00	6,490 00 (f)
<i>Ontario</i>			
The Alford Electric Ltd.— Improvements to lighting system, No. 204 Base Workshop, London	13,300 00	13,300 00	13,300 00 (f)
T. A. Andre & Sons— Convert riding stables to machine shop, Royal Military College, Kingston	23,030 44	21,821 50	21,821 50

Contractor Project and Location	Amount of Contract	Payments 1949-50	Payments to date
<i>Ontario—Concluded</i>			
Samuel Crump Co. (Toronto) Limited— Heating system and insulation of steam pipes, University Avenue Armouries, Toronto	15,067 00	15,067 00	15,067 00 (f)
English and Mould Ltd.— (a) Replace boiler and renovate heating system, Galt Armoury	8,505 00	8,505 00	8,505 00 (f)
Garla Flooring & Supply Ltd.— Laying concrete floor, Beach Building, Ottawa	6,934 00	6,934 00	6,934 00 (f)
Heather & Little Limited— Re-roofing buildings, Camp Borden	17,269 00	16,450 90	17,269 00 (f)
William Kee— Provide additional ablution facilities, Guelph Armoury ..	8,526 53	8,526 53	8,526 53 (f)
London Sand and Stone Ltd.— Asphaltic surfacing of floors, buildings 9, 10, 11 and 12, Central Ordnance Depot, London	14,400 00	3,442 50	3,442 50
Maynard Brothers— Spraying shingles of buildings, Picton	7,200 00	7,200 00	7,200 00 (f)
McCreedy-Hughes— Re-roofing armoury, Fort William	6,750 50	3,780 00	3,780 00
McKay-Cocker Construction Ltd.— Excavation and construction of new boiler room, Dundas Armoury, London	7,092 00	7,092 00	7,092 00 (f)
W. A. Moffatt Co.— Repairs to roofs, 48 buildings, Barriefield Military Camp ..	7,260 00	7,260 00	7,260 00 (f)
Roof repairs, Petawawa Military Camp	28,585 60	28,585 60	28,585 60 (f)
Re-roofing buildings 5, 6, 8, 9 and 10, No. 27 Central Or- dnance Depot, London	21,898 00	21,898 00	21,898 00 (f)
National Painting & Decorating Co. Ltd.— (a) Exterior and interior painting, hangars 1-7, No. 27 Cen- tral Ordnance Depot, Hagersville	21,562 00	21,562 00	21,562 00 (f)
Reid & Cambridge Ltd.— Supply and installation of heating system, Chatham Armoury	13,290 13	13,290 13	13,290 13 (f)
Roads Resurfacing Co. Ltd.— Resurfacing roads, Vimy Barracks, Barriefield	5,970 00	3,690 00	5,970 00 (f)
Resurfacing roads, Military Camp, Barriefield	20,560 00	20,560 00	20,560 00 (f)
Road repairs, Connaught Rifle Range, South March	12,600 00	12,600 00	12,600 00 (f)
J. J. Salt, Ltd.— Interior painting, 28 buildings, Camp Ipperwash	17,857 66	17,857 66	17,857 66 (f)
Harold R. Stark— Repairs to Cobourg Armoury	8,583 05	8,583 05	8,583 05 (f)
Alex. Thornton & Son— Repairs to plumbing system at Stone Frigate, Royal Military College, Kingston	15,285 00	11,005 20	11,005 20
White Plumbing & Heating Co.— Supply and installation, low pressure heating system, Wind- sor Armoury	8,363 00	8,363 00	8,363 00 (f)
<i>Manitoba</i>			
Western Asbestos Co. Ltd.— Re-roofing building, Shilo	21,221 00	13,536 00	13,536 00
<i>Alberta</i>			
Alberta Construction Company— Conversion of drill hall, Wainwright	15,986 00	14,387 40	14,387 40
Sands & Son— Exterior painting, 24 permanent buildings, Currie Barracks, Calgary	10,432 00	10,432 00	10,432 00 (f)

Contractor Project and Location	Amount of Contract	Payments 1949-50	Payments to date
<i>British Columbia</i>			
Parfitt Construction Co. Ltd.— Exterior finishing, Macaulay Fort, Victoria	10,640 00	10,640 00	10,640 00 (f)
Victoria Roofing & Insulation Co.— Improvements to buildings, Mary Hill	9,914 00	9,914 00	9,914 00 (f)
(a) Cost plus fixed fee contracts.			
(f) Including final payment.			
C <i>Equipment, Stores and Supplies.</i> —This amount represents the cost of acquisition and maintenance of tractors, cranes and other engineering equipment, tanks and armoured fighting vehicles, motor vehicles, ammunition and bombs, clothing and necessities, barrack stores, food supplies and miscellaneous stores and services.			
D <i>Communication Services.</i> —Long distance tolls, \$179,127.68; telephone exchange service, etc., \$133,057.30; telegrams and cables, \$37,679.53; postage including rental of post office boxes, \$116,217.69; teletype services including maintenance, \$153,935.70; wireless construction, ground systems, etc., \$18,398.11; telephone construction and lines for radio stations, \$23,190.85; wireless repairs and maintenance, \$10,190.61; telephone repairs and maintenance, \$32,577.29; miscellaneous, \$16,238.40.			
E <i>Sundries.</i> —Expenditures include air photography mapping, \$80,096.44; compensation for damage to property and persons, \$169,100.88; professional services, \$37,339.02; funeral expenses, \$7,700.79; education of children, \$113,479.36; fees for special courses, \$186,550.48; maintenance grants, \$536,613.53; joint services recruiting campaign, \$430,599.41.			

Allotments: Northwest Territories and Yukon Radio System

	Allotments	Expenditures
Civil Salaries and Wages	33,057 00	33,056 10
A Pay and Allowances	653,919 00	653,918 29
B Travel and Transportation	57,378 00	57,377 22
Freight and Express	144,641 00	144,639 57
Rental of Buildings and Properties	53 00	52 00
C Operating Expenses of Properties	96,148 00	96,146 72
Acquisition, Construction and Purchase of Properties		
<i>Alberta</i>		
Fort Chipewyan—Radio station, basements	5,000 00	5,000 00
<i>Northwest Territories</i>		
Aklavik—Transmitter building	1,240 25	1,132 85
Brochet—Combined station and quarters	11,000 00	11,000 00
Ennadai Lake—		
Station, R.C.S.	20,000 00	19,994 78
Garage and wellhouse, etc.	4,000 00	3,996 12
Fort Reliance—Radio station and quarters building	259 00	258 66
Fort Simpson—Two standard warehouses	64 00	63 35
Wrigley—		
Renovate buildings	53 00	52 79
Construct combined single quarters and receiving station and auxiliary buildings	28,375 00	27,121 31
<i>General</i>		
Projects under \$5,000	110,008 75	107,928 25
Total Acquisition, Construction and Purchase of Properties	180,000 00	176,548 11
Maintenance and Repair of Properties	63,274 00	63,273 47
D Equipment, Stores and Supplies	356,321 00	356,312 45
E Communication Services	140,659 00	140,657 87
Sundries	290 00	288 92
	<u>1,725,740 00</u>	<u>1,722,270 72</u>

These allotments were provided for the cost of operating the above system which is the main means of communication through northern Alberta, the Northwest Territories and the Yukon. It is utilized by other Government departments for messages, meteorological reports, etc., and is operated on a commercial basis for the general public. Contact is maintained with private commercial radio stations located at smaller settlements, trading posts, mining and lumber camps.

As at March 31, 1950, there were 14 temporary salaried employees being paid from these allotments.

- A Pay and allowances issued to personnel of Active Force, \$566,226.98; assigned pay, \$69,676.14; other allowances, \$18,015.17.
- B Travelling expenses and allowances of civilian personnel, \$763.50, service personnel, \$42,440.67; transfer expenses of service personnel and dependents, \$14,168.05; miscellaneous transportation, \$5.
- C Fuel for heating and cooking, including fuel oil, \$56,636.28; electricity and gas, \$37,008.04; water, water rates and water taxes including fire protection, \$1,485.81; sanitary services, \$1,016.59.
- D This amount represents the cost of acquisition and maintenance of tractors, cranes and other engineering equipment, motor vehicles, clothing and necessities, barrack stores, food supplies and miscellaneous stores and services.
- E Long distance tolls, \$277.07; telephone exchange service, etc., \$1,291.89; telegrams and cables, \$327.61; postage including rental of post office boxes, \$2,525.06; teletype services including maintenance, \$35.29; wireless construction, ground systems, etc., \$65,421.71; telephone construction and lines for radio stations, \$23,884.67; wireless repairs and maintenance, \$15,419.70; telephone repairs and maintenance, \$836.86; miscellaneous, \$638.01.

Revenues arising from services provided through the above expenditures amount to \$83,099.89, being receipts from wireless stations.

Allotments: Northwest Highway System

	Allotments	Expenditures
Civil Salaries and Wages	1,313,951 00	1,313,950 02
A Pay and Allowances	1,004,772 00	1,004,771 42
B Travel and Transportation	186,108 00	186,107 00
Freight and Express	141,659 00	141,658 18
Rental of Buildings and Properties	1,911 00	1,910 23
C Operating Expenses of Properties	764,791 00	764,789 44
Acquisition, Construction and Purchase of Properties		
<i>Miscellaneous</i>		
Donjek River—Replacement of bridge	105,551 00	103,094 49
Fort St. John—Repairs to Peace River Bridge	84,824 36	83,824 36
Contract, cost plus fixed fee: Creaghan & Archibald Limited, \$415,182.63; payments, including final payment, \$83,070.17. P. L. Pratley received \$599.73 for survey of bridge; to date, \$16,645.31.		
Highway Maintenance Camps (Mile 1016)—Construct school	7,000 00	6,756 28
Lower Rancheria River—Replacement of bridge	20,000 00	19,770 64
Mile 0 to Mile 635—		
Survey B.C. portion of highway	2,000 00	1,150 00
Highway Maintenance Camps—Insulation	63,700 00	63,075 20
Whitehorse—		
Married quarters insulation	12,000 00	11,822 69
Building 54—Sergeants' mess	11,000 00	10,691 02
Miscellaneous projects	40,590 00	40,590 00
Projects under \$5,000	3,334 64	2,707 50
Total Acquisition, Construction and Purchase of Properties	350,000 00	343,482 18
D Maintenance and Repair of Properties	504,404 00	504,403 10
E Equipment, Stores and Supplies	2,890,133 00	2,890,124 53
F Communication Services	79,241 00	79,240 02
Sundries	1,542 00	1,539 50
	<u>\$7,238,512 00</u>	<u>\$7,231,975 62</u>

These allotments were provided to cover the cost of maintenance of the Canadian portion of the Alaska Highway extending 1,221 miles from Dawson Creek, B.C., north to the Alaska border, the cost of maintenance of certain emergency landing strips and access roads and the provision of sundry supplies and services to the R.C.A.F. on a non-recoverable basis.

As at March 31, 1950, there were 381 temporary salaried employees being paid from these allotments.

- A Pay and allowances issued to personnel of Active Force, \$883,411.95; assigned pay, \$99,966.92; other allowances, \$21,392.55.
- B Travelling expenses and allowances of civilian personnel, \$110,545.75, service personnel, \$52,796.22; transfer expenses of service personnel and dependents, \$22,755.15; miscellaneous transportation, \$9.88.
- C Fuel for heating and cooking including fuel oil, \$760,212.87; sanitary services, \$4,576.57.
- D International Paints (Western) Ltd. received payment in full of \$5,197.50 on a contract for painting a bridge at Dawson Creek, B.C. The Northern Electric Co., Ltd., also received payment in full of \$5,175 for an automatic switchboard, etc., at Whitehorse, Y.T.
- E This amount represents the cost of acquisition and maintenance of tractors, cranes and other engineering equipment, motor vehicles, clothing and necessities, barrack stores, food supplies, and miscellaneous stores and services.
- F Long distance tolls, \$3,091.05; telephone exchange service, etc., \$44,402.35; telegrams and cables, \$860.32; postage including rental of post office boxes, \$3,514.67; teletype services including maintenance, \$27,371.63.

Vote 831 To authorize, notwithstanding the provisions of the Army Benevolent Fund Act, and the Consolidated Revenue and Audit Act, release of \$16,415.13 held by the President of the Regimental Funds Board, on behalf of certain Non-Permanent Active Militia and Reserve Units which were not placed on Active Service during World War II, to the Governor-in-Council for such distribution as he may determine.....\$

**1 00
nil**

Under the provisions of the Army Benevolent Fund Act, c. 49, 1947, all moneys held by the Regimental Funds Board were to be paid into the Army Benevolent Fund. However, an amount of \$16,415.13 was held by the Board on behalf of certain Non-Permanent Active Militia and Reserve Units which were not placed on Active Service during World War 2 and the personnel of these Units were thereby precluded from receiving benefits under the Act. The above vote authorizes distribution of the funds to the Units concerned.

NAVAL SERVICES

Allotments: Royal Canadian Navy

	Allotments	Expenditures
Civil Salaries and Wages	10,005,815 00	10,005,813 65
Corps of Commissionaires	348,351 00	348,350 18
A Pay and Allowances	19,009,076 00	19,009,075 34
B Travel and Transportation	1,720,336 00	1,720,335 21
Freight and Express	399,572 00	399,570 78
	\$ 31,483,150 00	\$ 31,483,145 16

As at March 31, 1950, there were 3,353 salaried employees being paid from these allotments of whom 213 were permanent and 3,140 temporary.

- A Pay and allowances issued to Naval personnel as follows: officers, \$5,768,116.66; men, \$13,240,958.68.
- B Travelling expenses and allowances of civilian personnel, \$86,214.73, service personnel, \$1,139,068.37; transfer expenses of service personnel, \$495,052.11.

Allotments: Royal Canadian Navy (Reserve)

	Allotments	Expenditures
Civil Salaries and Wages	90,207 00	90,205 74
A Pay and Allowances	1,272,925 00	1,272,923 92
B Travel and Transportation	235,395 00	235,393 78
Freight and Express	27,906 00	27,905 06
Acquisition, Construction and Purchase of Properties		
<i>New Brunswick</i>		
Saint John—H.M.C.S. <i>Brunswick</i> , boat house	200 00	150 00
<i>General</i>		
Installation of training equipment	28,700 00	27,969 52
Total Acquisition, Construction and Purchase of Properties	28,900 00	28,119 52
	\$1,655,333 00	\$1,654,548 02

As at March 31, 1950, there were 62 temporary salaried employees being paid from these allotments.

A Pay and allowances issued to naval personnel as follows: Officers, Royal Canadian Navy (Reserve) full time training and divisional drills, \$904,502.42; men, Royal Canadian Navy (Reserve) full time training and divisional drills, \$368,421.50.

B Travelling expenses and allowances of service personnel.

Allotments: Royal Canadian Sea Cadets

	Allotments	Expenditures
Civil Salaries and Wages	4,206 00	4,205 06
A Pay and Allowances	164,502 00	164,500 68
B Travel and Transportation	87,184 00	87,182 95
Freight and Express	5,387 00	5,386 28
	<u>\$ 261,279 00</u>	<u>\$ 261,274 97</u>

As at March 31, 1950, there was 1 temporary salaried employee being paid from these allotments.

A Pay and allowances issued to Naval personnel as follows: officers, Royal Canadian Navy (Reserve), \$49,512; officers of Royal Canadian Sea Cadets, \$80,374.85; men, Royal Canadian Navy (Reserve), \$33,303.83; other allowances, \$1,310.

B Travelling expenses and allowances of civilian personnel, \$1,167.60, service personnel, \$86,015.35.

Allotments: Royal Canadian Navy—General

	Allotments	Expenditures
Rental of Buildings and Properties	17,511 00	17,509 84
A Operating Expenses of Properties	1,469,254 00	1,469,253 42
Acquisition, Construction and Purchase of Properties		

Newfoundland

General—

Purchase of land, St. John's	160,000 00	157,675 00
The Royal Trust Company received \$130,000 and the Board of Governors, United Church College, \$20,000 for land known as Site No. 4.		

Nova Scotia

Bedford Basin—Reconstruction of magazine	125,000 00	124,097 30
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Contracts: (a) Canadian National Railways, \$17,738.56; payment in full; (b) Geo. W. Crothers, Ltd., \$36,723.59; payment in full; (c) Diamond Construction Co., Ltd., \$549,307.26; payments, including final payment, \$9,882.26; (d) Diamond Construction Co., Ltd., \$37,069.30; payments, including final payment, \$16,153.30.

Dartmouth—

Improvements to roads and aerodrome	13,000 00	12,593 18
Major repairs and modernization of barracks, R.C.N.A.S.	15,000 00	14,074 69

Contracts: (a) Foundation Maritime, Ltd., \$28,356; payments, \$10,208.16; (b) Foundation Maritime, Ltd., \$28,641; payments, \$3,866.53.

Central heating plant, R.C.N.A.S.	15,000 00	14,012 22
Robert A Rankin Co. Ltd. received \$14,012.22 for engineering services.		

Communication and control building, R.C.N.A.S.	3,000 00	2,586 34
Married quarters	205,000 00	204,989 77

Contracts: (a) Terminal Construction Co. Ltd., \$710,630.61; payments, including final payment, \$113,999.94; (b) Terminal Construction Co. Ltd., \$122,948.52; payments, including final payment, \$90,700.22.

DEPARTMENT OF NATIONAL DEFENCE

N—31

<i>Nova Scotia—Concluded</i>		<u>Allotments</u>	<u>Expenditures</u>
Halifax—			
Damage control school		24,000 00	23,938 11
Contract: Walker & Hall, \$31,558.16; payments, \$23,938.11.			
Electrical and navigational schools, H.M.C.S. <i>Stadacona</i>		8,200 00	8,100 00
Contract: Canadian Comstock Co. Ltd., \$46,788; payments, \$8,100; to date, \$25,200.			
Installation of training equipment in specialist schools		25,900 00	25,890 33
Wharf repairs, McNab's Island		13,215 00	13,214 27
Contract: Walker & Hall, \$13,214.27; payment in full.			
New permanent barracks, H.M.C.S. <i>Stadacona</i>		355,000 00	354,209 42
Contract: E. G. M. Cape & Co., \$1,631,681; payments, \$314,209.42.			
Fetherstonhaugh, Durnford, Bolton & Chadwick received \$40,000 for architectural services; to date, \$70,000.			
French Cable Wharf repairs		9,200 00	9,106 95
Contract: Walker & Hall, \$9,106.95; payment in full.			
Newport Corners—Married quarters		100,000 00	98,301 54
Contract: J. H. Hicks & Sons, Ltd., \$98,301.54; payment in full.			
<i>New Brunswick</i>			
Renous—Reservoir, traverses and improvements to buildings		42,000 00	41,444 59
Contracts: (a) Hub Equipment Ltd., \$41,853.05; payments, including final payment, \$27,273.05; (b) J. M. Searle & Co., \$32,201.06; payments, including final payment, \$14,171.54.			
<i>British Columbia</i>			
Aldergrove—Water supply for W/T station		14,000 00	13,025 32
Contract: Boyles Bros, Drilling Co. Ltd., \$7,234.32; payment in full.			
Esquimalt—			
Additions to buildings 28, 53 and 55, H.M.C.S. <i>Naden</i>		6,000 00	5,295 65
Installation training equipment in specialist schools		4,000 00	3,517 68
Sumas and Aldergrove—Married quarters		68,000 00	67,710 82
Contracts: (a) Engineered Buildings (Canada) Ltd., \$196,687.21; payments, including final payment, \$34,207.50; (b) Engineered Buildings (Canada) Ltd., \$39,913.57; payments, including final payment, \$33,503.32.			
<i>Miscellaneous</i>			
W/T stations—Installation of equipment and antennae		12,000 00	11,558 10
Various—Improvements of W/T facilities		40,000 00	39,369 50
Contracts: (a) The Tower Co. Ltd., \$24,147; payment in full; (b) cost plus fixed fee—The Foundation Co. of Canada, Ltd., \$11,982; payments, \$3,627.33.			
General—purchase of land, surveys, etc.		200,485 00	173,161 41
Alice Maude Buxton received \$28,400 for 44.3 acres of land at Esquimalt, B.C.; the Canadian National Railways received \$15,000 plus adjustment on 1949 taxes of \$223.54 for land and water lot at Prince Rupert, B.C.; the City of Halifax received \$23,062 for fire protection for the years 1947-48 and 1948-49; Ira M. McQuinn received \$8,000 and Thomas Nowlan, George Nowlan and Nowlans Limited, \$75,000 for land at Gunningsville, N.B.			
Miscellaneous projects (including purchase of British Admiralty property in St. John's, Newfoundland, which is subject to redistribution)		8,240,800 00	8,236,812 89
Total Acquisition, Construction and Purchase of Properties ..		9,698,800 00	9,654,685 08
B Maintenance and Repair of Properties		2,804,028 00	2,804,027 20
C Equipment, Stores and Supplies		24,755,904 00	24,755,885 33
D Communication Services		211,464 00	211,463 22
E Sundries		1,087,868 00	1,087,864 21
		<u>\$ 40,044,829 00</u>	<u>\$ 40,000,688 30</u>

These allotments were provided for the cost of combined equipment, supply and servicing requirements of the Royal Canadian Navy, Royal Canadian Navy (Reserve) and Royal Canadian Sea Cadets, except costs especially provided for in other allotments.

A Utility services (electricity, gas and water), \$632,877.38; fuel for shore establishments, \$836,376.01.

B Details of contracts of \$5,000 or over for improvement, maintenance and repairs of works, buildings and facilities follow:

Contractor Project and Location	Amount of Contract	Payments 1949-50	Payments to date
<i>Nova Scotia</i>			
Dominion Steel and Coal Corporation, Ltd. Supply and erection of fence, H.M.C. Dockyard, Halifax.	\$ 6,061 91	\$ 6,061 91	\$ 6,061 91 (f)
Foundation Maritime, Ltd. Alterations to fire fighting school, Halifax	10,751 75	10,751 75	10,751 75 (f)
Fundy Construction Co. Ltd. Retaining wall and fence, H.M.C.S. <i>Stadacona</i> , Halifax	11,536 70	11,536 70	11,536 70 (f)
Hub Equipment Ltd. Ditching and traverses, Bedford Basin	13,190 00	10,529 50	11,339 50
Salsman & Sons Ltd. Painting 8 buildings, Halifax	6,376 00	6,376 00	6,376 00 (f)
Standard Construction Co. Ltd. Alterations to building 82, Halifax	17,152 00	15,217 00	17,152 00 (f)
Walker & Hall Sodding playing fields, H.M.C.S. <i>Stadacona</i> , Halifax	10,330 00	10,330 00	10,330 00 (f)
Repairs to jetty No. 0, Halifax	5,850 00	5,850 00	5,850 00 (f)
<i>Ontario</i>			
Loaring Construction Co. Ltd. Alterations to basement, H.M.C.S. <i>Hunter</i> , Windsor ..	12,563 00	12,563 00	12,563 00 (f)
<i>British Columbia</i>			
Seaboard Advertising Co., Ltd. Painting various buildings, H.M.C.S. <i>Naden</i> , Esquimalt	12,410 34	3,474 90	12,410 34 (f)
Painting various buildings, H.M.C. Dockyard, Esquimalt	13,382 90	5,057 61	13,382 90 (f)
Victoria Paving Co., Ltd. Paving roads, Esquimalt	26,634 00	26,634 00	26,634 00 (f)

(f) Includes final payment.

C This amount represents the cost of acquisition and maintenance of ships and aircraft, motor vehicles, ammunition and bombs, barrack stores, clothing and necessities, food supplies and miscellaneous stores and services.

D Land line communications, \$52,763.05; telephone tolls, \$56,761.19; telephone rentals, \$53,729.29; telegraph and cables, \$10,023.52; postage and rental of post office boxes, \$30,044.13; inter-office communications, \$8,142.04.

E Expenditures include pilotage and canal tolls, \$14,882.24; fees for special courses, \$704,626.81; maintenance grants, \$30,243.39; recruiting expenses, \$205,088.94; miscellaneous, \$126,717.01.

AIR SERVICES

Allotments: Royal Canadian Air Force (Regular)	Allotments	Expenditures
Civil Salaries and Wages	7,201,700 00	7,201,589 11
Corps of Commissionaires	28,633 00	28,631 88
A Pay and Allowances	33,058,761 00	33,058,760 12
B Travel and Transportation	2,446,734 00	2,446,733 40
C Freight and Express	1,986,868 00	1,986,866 71
	<u>\$ 44,722,696 00</u>	<u>\$ 44,722,581 22</u>

As at March 31, 1950, there were 2,933 salaried employees being paid from these allotments, of whom 111 were permanent and 2,822 temporary.

A Pay and Allowances issued to personnel, \$29,125,053.76; assigned pay, \$3,802,160.13; outfit and tropical kit allowances, \$67,341.31; dependents' allowances, \$1,161.89; other allowances, \$37,405.38; payments to dependents of deceased or missing personnel, \$25,637.65.

B Travelling expenses and allowances of civilian personnel, \$62,903.65, service personnel, \$1,464,541.08; transfer expenses of service personnel and dependents, \$859,073.15; miscellaneous transportation, \$60,215.52.

C Freight and express on stores and equipment, \$1,337,882.47, and on furniture and effects, \$648,984.24.

Allotments: Royal Canadian Air Force (Auxiliary)		Allotments	Expenditures
Civil Salaries and Wages		329,038 00	329,036 62
A	Pay and Allowances	1,048,920 00	1,048,919 40
B	Travel and Transportation	65,634 00	65,633 03
Acquisition, Construction and Purchase of Properties			
<i>Quebec</i>			
St. Hubert—Central heating plant		6,294 58	6,294 58
Contract: L. Massicotte & Careau Limitée, \$14,889.58; payments, including final payment, \$6,294.58.			
<i>Ontario</i>			
Hamilton—			
Married quarters, including services		100 00	50 74
Aerodrome development		118,000 00	117,873 87
Contract: Johnson Bros. Co. Ltd., \$264,555.65; payments, including final payment, \$95,981.17.			
Toronto (Downsview)—			
Acquisition of land		3,000 00	2,200 00
Fuel oil storage facilities		10,000 00	9,050 00
Contract: Robina General Contracting Company, \$9,050; payment in full.			
Aerodrome development		14,000 00	13,913 98
Contract: The Bell Telephone Co. of Canada, \$13,913.98; payment in full.			
Auxiliary squadron accommodation		2,000 00	1,260 00
<i>Miscellaneous</i>			
Command allotments (Auxiliary Force)		7,000 00	6,386 71
Projects under \$5,000		4,605 42	3,382 19
Total Acquisition, Construction and Purchase of Properties		165,000 00	160,412 07
		<u>\$1,608,592 00</u>	<u>\$1,604,001 12</u>

These allotments were provided for costs in connection with the Royal Canadian Air Force (Auxiliary), Royal Canadian Air Force (Reserve), and University Air Training, including service personnel and civilians.

As at March 31, 1950, there were 323 temporary salaried employees being paid from these allotments.

A Pay and allowances issued to personnel, R.C.A.F. (Regular), \$15,218.95; R.C.A.F. (Auxiliary), \$329,962.22; University Air Training, \$117,769.51; R.C.A.F. (Reserve), \$585,968.72.

B Travelling expenses and allowances of civilian personnel, \$407.40, service personnel, \$62,031.68; transfer expenses of service personnel and dependents, \$3,043.97; miscellaneous transportation, \$149.98.

Allotments: Royal Canadian Air Cadets		Allotments	Expenditures
Civil Salaries and Wages		150,588 00	150,586 62
A	Pay and Allowances	131,562 00	131,561 57
B	Travel and Transportation	103,170 00	103,168 99
		<u>\$ 385,320 00</u>	<u>\$ 385,317 18</u>

These allotments were provided for the following costs in connection with the Royal Canadian Air Cadets: the salaries of clerical assistants and civilian cadet instructors; pay and allowances of Royal Canadian Air Force (Air Cadet) officers and the travel and transportation of air cadets, civilian instructors and cadet officers proceeding to summer camp.

A Pay and allowances of cadet officers.

B Travelling expenses and allowances of civilian personnel, \$1,145.26, service personnel, \$101,773.88; miscellaneous, \$249.85.

Allotments: Royal Canadian Air Force—General

	Allotments	Expenditures
Rental of Buildings and Properties	172,420 00	172,419 55
A Operating Expenses of Properties	3,215,360 00	3,215,359 18
Acquisition, Construction and Purchase of Properties		

Newfoundland

Goose Bay, Labrador—

Married quarters, including services	13,000 00	11,149 53
Contract, cost plus fixed fee: Terminal Construction Co. Ltd., \$900,000; payments, \$10,882.54; to date, \$899,868.12.		

Single quarters, other ranks	91,000 00	90,715 18
Contract, cost plus fixed fee: Terminal Construction Co. Ltd., \$135,000; payments, \$90,715.18; to date, \$134,718.04.		

School house	181,000 00	179,819 43
Contract, cost plus fixed fee: Terminal Construction Co. Ltd., \$270,000; payments, \$176,619.43; to date, \$236,066.10.		

Control tower	2,932 35	2,932 35
Contract, cost plus fixed fee: Terminal Construction Co. Ltd., \$15,147.57; payments, including final payment, \$2,932.35.		

Heating facilities	4,000 00	3,059 22
Contract, cost plus fixed fee: Terminal Construction Co. Ltd., \$23,943.34; payments, \$3,059.22; to date, \$22,059.22.		

Reconstruction of dock	167,000 00	165,392 39
Contract, cost plus fixed fee: Terminal Construction Co. Ltd., \$465,000; payments, \$152,792.39.		

O. J. McCulloch received \$12,600 for engineering services.

Power plant repair	43,000 00	41,537 52
Power Corporation of Canada, Limited, received \$9,824.52 for engineering services.		

Nova Scotia

Dartmouth—Married quarters, including services	39,000 00	38,677 93
Contracts: (a) Terminal Construction Co. Ltd., \$26,430.04; payments, \$4,614.15; to date, \$26,130.03; (b) Terminal Construction Co. Ltd., \$177,657.65; payments, including final payment, \$22,251.10.		

Jacques Price received \$9,315.44 for engineering services; to date, \$18,398.06; D. A. Webber was paid \$1,512.50 for architectural services; total payments, \$8,512.50.

Greenwood—

Married quarters	148,000 00	146,767 65
Contracts: (a) Avon River Power Co., Ltd., \$19,735.77; payment in full; (b) J. & D. A. Harquail Co. Ltd., \$864,344.06; payments, including final payment, \$19,399.03; (c) Municipal Spraying & Contracting Co. Ltd., \$131,051.20; payments, \$79,576.43; to date, \$131,051.20; (d) Municipal Spraying & Contracting Co. Ltd., \$22,040; payments, \$9,907.40; (e) Rodney Contractors Ltd., \$112,055.45; payments, including final payment, \$4,753.05.		

Maritime Engineering Consultants received \$10,633.70 for services; to date, \$19,760.57; D. A. Webber received \$2,732.27 for architectural services; total payments, \$9,064.86.

Celestial navigation trainers	1,000 00	18 62
Paving of access road	28,341 46	28,341 46

Halifax—Transmitter site	9,978 37	9,978 37
Contract: Lawrence Construction Co. Ltd., \$178,815.24; payments, including final payment, \$9,978.37.		

	Allotments	Expenditures
<i>Prince Edward Island</i>		
Summerside—		
Married quarters, including services	2,000 00	1,381 66
Aerodrome development	1,006,000 00	1,004,138 93
Contract: Curran & Briggs, Ltd., \$1,289,011.93; payments, including final payment, \$972,290.33.		
Milton Hersey Co., Ltd., received \$4,759.74 for inspection services; to date, \$10,671.25.		
Heating plant	1,000 00	241 86
Bulk fuel storage	16,000 00	15,676 80
Contract: Curran & Briggs, Ltd., \$29,176.25; payments, \$15,676.80.		
Auxiliary power house	5,000 00	4,581 37
<i>New Brunswick</i>		
Chatham—		
Married quarters, including services	214,000 00	212,991 31
Contract: Terminal Construction Co. Ltd., \$211,694.56; payments, \$188,725.10.		
Improvement and rearrangement of accommodation	141,000 00	139,788 16
<i>Quebec</i>		
Bagotville—Aerodrome development	230,000 00	227,120 35
Contract: North Shore Construction Company Limited, \$258,533.84; payments, \$227,120.35.		
Lachine—Married quarters, including services	1,000 00	372 13
Mont Joli—		
Married quarters, including services	6,000 00	5,583 50
Aerodrome development	137,000 00	135,709 95
Contract: Armstrong Brothers Construction, \$485,000; payments, \$119,368.30.		
<i>Ontario</i>		
Camp Borden—		
Lighting improvements	13,000 00	12,964 28
Married quarters, including services	434,000 00	432,991 80
Contracts: (a) Ainsworth Electric Company Limited, \$11,428; payments, \$10,053; (b) Hill-Clark-Francis, Ltd., \$89,417.60; payment in full; (c) Hill-Clark-Francis, Ltd., \$520,516.21; payments, \$314,914.57; to date, \$510,620.		
E.C.S. Cox received \$5,377.21 for architectural services; Gore & Storrie received \$6,505.97 for engineering services; to date \$10,318.75.		
Vehicle shelter	8,000 00	7,645 72
Instructional accommodation	7,500 00	7,017 11
Centralia—		
Married quarters, including services	436,000 00	433,820 32
Contracts: (a) Hill-Clark-Francis, Ltd., \$397,287.36; payments, \$339,696.47; to date, \$389,800; (b) Ontario Construction Co. Limited, \$9,444.62; payment in full; (c) Woollatt Construction Limited, \$66,902.75; payments, \$58,943.47.		
Roderick V. Anderson received \$7,572.20 for engineering services; to date, \$13,387.05; E. C. S. Cox received \$4,939.90 for architectural services; total payments, \$5,478.60.		
Aerodrome development	30,000 00	29,657 04
Contract: Brennan Paving Co. Ltd., \$613,020.70; payments, including final payment, \$25,979.20.		
Personnel accommodation	5,000 00	3,915 00
Contract: Robb Construction & Materials Ltd., \$8,660; payments, \$3,915.		

	Allotments	Expenditures
<i>Ontario—Continued</i>		
Clinton—		
Married quarters, including services	390,000 00	388,061 56
Contracts: (a) R. A. Blyth Company, \$53,718.50; payments, \$35,662.49; (b) R. A. Blyth Company, \$34,588.75; payments, \$28,980.15; (c) Canadian Comstock Co. Ltd., \$12,850; payment in full; (d) Gordon M. Ritchie & Co., \$408,600; payments, \$294,822.79; to date, \$367,740.		
E. C. S. Cox received \$5,870.38 for architectural services; to date, \$7,948.60; Margison & Babcock received \$4,196.93 for engineering services; to date, \$7,933.		
Lighting improvements	9,200 00	9,073 30
Contract: Mitchell Manufacturing Company Ltd., \$6,682.50; payment in full.		
Ottawa (Victoria Island)—Test shop	10,000 00	9,644 23
Rockcliffe—		
Married quarters, including services	107,000 00	105,811 64
Contracts: (a) Hill-Clark-Francis, Ltd., \$868,683.74; payments, including final payment, \$37,246.74; (b) L. T. Martin, \$191,518.56; payments, including final payment, \$52,189.30; (c) Ottawa Light, Heat and Power Co., Ltd., \$13,169.21; payments, \$10,598.74; to date, \$12,533.70.		
N. B. MacRostie received \$5,776.86 for engineering services; to date, \$24,074.		
Acoustical section	7,159 35	7,159 35
Contract: Corex Ltd., \$5,350; payment in full.		
Personnel accommodation	8,000 00	7,790 00
Contract: H. Dagenais, \$7,790; payment in full.		
Toronto (Downsview)—Engine repair shop	208,000 00	207,062 92
Contract, cost plus fixed fee: A. W. Robertson, Limited, \$200,000; payments, \$199,978.87.		
David Shepherd received \$7,084.05 for engineering services.		
Toronto (Avenue Road)—		
Fire protection, Institute of Aviation Medicine	29,000 00	27,714 00
Contract: Automatic Sprinkler Co. of Canada Ltd., \$27,714; payment in full.		
Acoustical Section	11,690 00	11,690 00
Contract: Richard & B. A. Ryan, \$11,690; payment in full.		
Trenton (Station) including Range Facilities—Married quarters, including services	424,000 00	422,210 04
Contracts: (a) Hill-Clark-Francis, Ltd., \$1,155,490.07; payments, \$219,036.57; to date, \$1,150,866.57; (b) The Hydro-Electric Power Commission of Ontario, \$58,928; payments, nil; to date, \$13,653.44; (c) H. J. McFarland Construction Company Limited, \$184,166.85; payments, including final payment, \$115,092.16; (d) H. J. McFarland Construction Company Limited, \$73,095.30; payment in full.		
Gore & Storrie received \$13,647.66 for engineering services; to date, \$27,647.66.		
Fuel storage	1,052 04	1,052 04
Contract: J. D. Bogue & Sons, \$5,978; payments, including final payment, \$1,052.04.		
Aerodrome development	347,000 00	345,752 64
Contract: H. J. McFarland Construction Company Limited, \$683,926.50; payments, \$321,252.64.		
Donald Inspection Ltd. received \$9,500 for survey and soil analysis and \$15,000 for engineering services.		
Convert trainer building to bomber teacher building	1,313 60	1,313 60
Contract: Green & Kingyens, \$11,120; payments, including final payment, \$1,313.60.		
Practice bombing range	20,000 00	18,000 00
Contract: H. J. McFarland Construction Company Limited, \$29,346.29; payments, \$18,000.		

<i>Ontario—Concluded</i>		Allotments	Expenditures
<i>Trenton (Station)—Concluded</i>			
Memorial gates	27,000 00	26,613 94	
Contract: H. J. McFarland Construction Company Limited, \$35,188.44; payment in full. A portion of this contract, amounting to \$8,574.50, has been paid by the New Zealand Government. Equal portions are payable by the United Kingdom Government and the Australian Government and will be credited to Special Receipts.			
Lighting improvements	1,000 00	451 41	
<i>Trenton (6 Repair Depot)—</i>			
Married quarters, including services	10,000 00	9,345 39	
Relocation of mechanical equipment and area repair shop	7,500 00	7,088 43	
<i>Manitoba</i>			
<i>Rivers—</i>			
Married quarters, including services	175,000 00	172,238 31	
Contracts: (a) Claydon Co. Ltd., \$66,944.36; payments, \$9,729.01; to date, \$64,594.48; (b) Claydon Co. Ltd., \$74,719.25; payments, \$53,473.66; to date, \$61,169.81; (c) North American Buildings, Ltd., \$846,999; payments, including final payment, \$14,547; (d) North American Buildings, Ltd., \$793,851.49; payments, \$184,164.91; to date, \$793,851.49. (\$100,000 was transferred from Army Services to Air Force Services for the Army portion of this project).			
Underwood & McLellan received \$9,570.17 for supervision; to date, \$19,570.17.			
Aerodrome development	1,846,000 00	1,840,080 11	
Contracts: (a) Schumacher-MacKenzie Ltd., \$98,150.52; payments, including final payment, \$89,691.87; (b) The Tomlinson Construction Co. Ltd., \$3,192,796.33; payments, including final payment, \$1,678,378.05.			
Milton Hersey Co., Ltd., received \$16,051.35 for inspection and testing services; total payments, \$24,398.60.			
Alterations to buildings	200 00	120 42	
Water supply	46,000 00	45,327 59	
Contract: W. J. Westaway Co. Ltd., \$13,392; payments, \$13,058.28.			
Underwood & McLellan received \$8,400 for engineering services.			
<i>Winnipeg—</i>			
Remote receiver station	98,000 00	97,116 15	
Contracts: (a) Commonwealth Construction Co. Ltd., \$187,512; payments, \$62,885.43; (b) Claydon Co. Ltd., \$241,500; payments, \$26,629.74.			
Barott, Marshall, Montgomery & Merrett received \$7,600.98 for architectural services.			
Joint tape relay installation	13,000 00	12,396 01	
<i>Alberta</i>			
<i>Calgary—Married quarters, including services (10 Repair Depot)</i>			
Contracts: (a) Bird Construction Co., Ltd., \$33,877.60; payments, \$11,134.77; to date, \$30,489.94; (b) Bird Construction Co., Ltd., \$277,500; payments, including final payment, \$29,987.81; (c) cost plus fixed fee—City of Calgary, \$6,000; payments, nil; to date, \$2,796.96.			
Davis, Ripley & Associates received \$3,000 for engineering services; to date, \$6,951.06.			
<i>Edmonton—</i>			
Married quarters, including services	205,000 00	203,714 31	
Contracts: (a) cost plus 5 per cent—City of Edmonton, \$45,400; payments, \$21,028.14; (11 per cent recovered from Department of Transport, \$2,313.10); (b) Engineered Buildings (Canada) Ltd., \$513,854.40; payments, \$184,254.21; to date, \$513,354.40; (11 per cent recovered from Department of Transport, \$20,267.97); (c) Northwestern Utilities Ltd., \$6,877.06; payments, nil; to date, \$1,865.81.			
Main & Rensaa received \$6,002.68 for engineering services; to date, \$18,941.61.			

	Allotments	Expenditures
<i>Alberta—Concluded</i>		
Edmonton— <i>Concluded</i>		
Celestial navigation trainers	1,000 00	217 27
Non-commissioned Officers' lounge	1,000 00	82 82
Contract: Axel Johnson, \$12,548.15; payments, nil; to date, \$10,564.64.		
Lighting improvements	14,000 00	12,754 16
Alterations to buildings	10,000 00	8,950 00
Contract: A. J. Barrie, \$8,950; payment in full.		
Fire walls and escapes, married quarters	1,000 00	236 37
Namoo—		
Married quarters, including services	418,000 00	416,913 57
Contracts: (a) Axel Johnson, \$427,656.40; payments, \$371,726.28;		
(b) Poole Construction Co., Ltd., \$57,345.13; payments, \$26,747.79;		
to date, \$46,287.03.		
Underwood & McLellan received \$10,719.70 for engineering services;		
to date, \$16,685.20.		
Sewage disposal system (ground services)	10,000 00	7,987 50
Underwood & McLellan received \$7,987.50 for engineering services.		
Remote transmitter and receiver station	25,000 00	23,902 22
Contract: Christensen & MacDonald Ltd., \$280,372; payments,		
\$22,968.		
C. A. Davidson received \$934.22 for engineering services.		
<i>British Columbia</i>		
Kamloops—Flood control	69,000 00	67,337 58
Contract: British Columbia Bridge & Dredging Company Limited,		
\$98,264; payments, \$63,898.34.		
Vancouver—		
Fencing	13,000 00	11,413 19
Contract: Lundy Fence Co., Ltd., \$11,413.19; payment in full.		
Central heating plant	7,000 00	5,335 00
Contract: Welsh & Son, Ltd., \$5,335; payment in full.		
<i>Northwest Territories</i>		
Yellowknife—Gasoline storage	19,000 00	18,760 02
<i>Miscellaneous</i>		
Power transformers for married quarters	48,000 00	46,608 26
Architectural and engineering expenses generally	92,000 00	91,769 01
Contracts: (a) Barott, Marshall, Montgomery & Merrett, \$27,000;		
payment in full; architectural services re standard school; (b)		
Barott, Marshall, Montgomery & Merrett, \$10,000; payments, \$3,086;		
architectural services re permanent quarters, other ranks; (c)		
Barott, Marshall, Montgomery & Merrett, \$47,200; payments, \$7,203;		
architectural services re hospital, fire hall, mess, signal building and		
control tower; (d) Margison & Babcock, \$30,000; payments,		
\$4,863.73; engineering services re permanent hangar; (e) Margison		
& Babcock, \$77,400; payments, \$45,400; engineering services re		
mechanical equipment building, tour and operation building.		
Command allotments (Regular Force)	85,000 00	82,516 87
Projects under \$5,000	203,000 00	196,527 02
Miscellaneous projects	2,190,274 89	2,178,025 25
Land—Acquisition, easements, surveys, etc.	1,359,562 94	1,358,510 90
Contracts: (a) Harold J. Doran, \$12,000; payments, \$9,654.39; site and		
soil survey, Bagotville, Que.; (b) Harold J. Doran, \$24,000; pay-		
ments, \$11,186.15; engineering services, Bagotville, Que.		
The Canadian Red Cross Society received \$30,000 for land, 26 Ste.		
Anne Street, Ste. Anne de Bellevue, Que.; Dufferin Construction		
Company Ltd. received \$325,000, and James Franceschini, \$75,000 for		
part of lots 16 and 17, concession 3, west of Yonge Street, township		
of North York, Downsview, Ont.; Cornwall Estates Limited received		
\$160,000 for property at 1021 West Hastings Street, Vancouver.		

Miscellaneous—Concluded

	Allotments	Expenditures
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Land—Acquisition, etc.—Concluded

Land purchased through the Department of Transport—

Summerside, P.E.I.: Joseph Frederick Barrett, \$22,054.80; Greenwood, N.S.: Clarence Banks, \$7,025; Herman Hodges, \$5,000; Margaret A. Munro, Innes K. Munro, Jean R. Walcroft and K. A. Walcroft, \$5,622.50; St. Hubert, Que.: Dame Toussaint Dubois, \$7,776.88; Centralia, Ont.: John Russell Reeder, \$5,700; Clinton, Ont.: Joseph G. Crich, \$5,000; Toronto: Albert L. Ellsworth, \$23,602.75; Olive M. Wheeler, \$5,450; Trenton, Ont.: John S. Coleman, \$9,500; Phillip J. Houde and Rita J. Houde, \$7,700; John Lloyd Jones and Gertrude Amelia Jones, \$14,500; John Edward Clarke Kidd and Herbert Oswald Wilson Larry, \$5,412; William E. Lynn, \$6,875; Elsie Jean Mastin and Lewis Mastin, \$7,500; Frances G. Myers, \$10,400; G. A. Myers and L. U. Myers, \$13,375; Walter B. Richards, \$13,368.95; Jacob Frederick Rose, \$5,625; W. Floyd Sandercock, \$5,000; George W. Saylor, \$8,000; Robert Clarence Smith and Lovena Jane Smith, \$6,100; Director, The Veterans' Land Act and E. E. Folwell, \$7,958; Helena M. White, \$7,000; Winnipeg: Bruce Edie, \$9,376; The Municipality of St. James, Man. and Hugh Phillips, \$19,875; Calgary, Alta.: Bank of Montreal, \$9,000; Namao, Alta.: Richard Cavanaugh, \$12,000; Mrs. W. J. Fallis, \$35,000; James Whiton Ferguson, \$16,000; Herbert Gamble and Elizabeth Gamble, \$16,000; James Bernard Gee, \$15,200; A. A. Gibson, \$16,500; Ewald Hauser and Emma Hauser, \$17,000; Clayton Hillgardner, \$20,000; Lymburn & Cobblestick, Solicitors for the estate of Margaret Bailey, \$15,800; Lymburn & Cobblestick, Solicitors for the estate of Lewis F. June, \$16,000; Robert Bryce McDonald, \$29,440; Giles H. Rowswell, \$16,800; Frank Songhurst, \$16,000; Jonathan Thimer, \$9,000; Sea Island, B.C.: Sherwood Farms Limited, \$6,633; E. G. Sherwood, \$10,638.

Total Acquisition, Construction and Purchase of Properties ..	12,038,705 00	11,948,248 71
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B Maintenance and Repair of Properties	4,602,331 00	4,602,330 17
C Equipment, Stores and Supplies	56,196,695 00	56,196,677 64
D Communication Services	567,688 00	567,686 70
E Sundries	799,858 00	799,853 58
	<u>\$ 77,593,057 00</u>	<u>\$ 77,502,575 53</u>

These allotments were provided for the cost of combined equipment, supply and servicing requirements of the Royal Canadian Air Force (Regular), Royal Canadian Air Force (Auxiliary) and Royal Canadian Air Cadets, except costs especially provided for in other allotments.

A *Operating Expenses of Properties*.—Fuel for heating, \$2,421,243.76; light and power, \$489,551.25; water, water rates, fire protection, \$111,397.69; sanitary services, \$43,184.76; freight and handling of coal, \$53,069.66; miscellaneous services, \$96,912.06.

B *Maintenance and Repair of Properties*.—Details of contracts of \$5,000 or over for improvements and maintenance of works, buildings and facilities follow:

Contractor Project and Location	Amount of Contract	Payments 1949-50	Payments to date
<i>Newfoundland</i>			
Terminal Construction Co. Ltd.			
(a) Replacing heating unit, hangar No. 2, Goose Bay	\$ 27,500 00	\$ 27,438 71	\$ 27,438 71
(a) Re-roofing and repairs of buildings, Goose Bay	53,227 46	9,757 75	53,227 46 (f)
<i>Nova Scotia</i>			
A. F. Byers Construction Co. Ltd.			
(a) Repairs to trusses, Greenwood	46,272 51	46,272 51	46,272 51 (f)
Diamond Construction Co. Ltd.			
Repairs to roads, Greenwood	49,788 30	5,462 91	5,462 91
Dougall Painting Contracting Co. Ltd.			
Exterior painting of buildings and hangars, Greenwood	45,985 00	15,772 86	45,985 00 (f)

Contractor Project and Location	Amount of Contract	Payments 1949-50	Payments to date
<i>Prince Edward Island</i>			
M. F. Shurman Co. Ltd.			
Repairs to buildings, painting, plastering, etc., Summerside	128,265 50	111,825 74	111,825 74
Repairs to under-floor structure, 3 barrack buildings, Summerside	88,080 00	74,011 05	74,011 05
<i>New Brunswick</i>			
A. F. Byers Construction Co., Ltd.			
(a) Repairs to trusses, No. 5 Supply Depot, Moncton	5,018 29	5,018 29	5,018 29 (f)
John Flood & Sons Ltd.			
(a) Initial rehabilitation of existing accommodation, Chatham	305,505 00 (subject to adjustment)	253,982 02	305,505 00
<i>Quebec</i>			
A. F. Byers Construction Co., Ltd.			
(a) Repairs to trusses in hangars 1, 2, 3 and 4 and drill hall, R.C.A.F. Station, St. Hubert	29,177 90	10,962 61	29,177 90 (f)
National Paving & Construction Co. Limited			
Replacement of concrete apron, hangar No. 4, St. Hubert	19,228 70	19,228 70	19,228 70 (f)
J. L. E. Price & Co. Ltd.			
Repairs to building No. 6, Lachine	25,797 00	23,217 30	23,217 30
<i>Ontario</i>			
George C. Abbott Ltd.			
Complete renewal of plumbing and heating systems, R.C.A.F. Staff College, Toronto	10,909 61	8,030 75	10,909 61 (f)
K. J. Beamish Construction Co. Ltd.			
Repairs to roads, No. 13 "X" Depot, Angus	8,825 25	8,825 25	8,825 25 (f)
Beavis Bros. Ltd.			
Repairs to under-floor structure of barrack building, R.C.A.F. Station, Trenton	12,735 05	12,735 05	12,735 05 (f)
R. A. Blyth Construction			
Repairs to roads, runways and taxi strip, R.C.A.F. Station, Aylmer	24,985 43	24,985 43	24,985 43 (f)
Brennan Paving Co. Ltd.			
Repairs to substructures of 20 buildings, R.C.A.F. Station, Aylmer	40,000 00	34,263 82	34,263 82
W. C. Brennan Contracting Co. Ltd.			
(a) Repairs to substructure of buildings, R.C.A.F. Station, Aylmer	75,000 00	47,665 94	73,587 16
A. F. Byers Construction Co. Ltd.			
Repairs to under-floor structure, barrack building, R.C.A.F. Station, Trenton	33,216 90	33,216 90	33,216 90 (f)
(a) Repairs to trusses in hangar and drill hall, Clinton ...	13,205 34	674 69	13,205 34 (f)
(a) Repairs to trusses, R.C.A.F. Station, Centralia	59,705 07	46,178 04	59,705 07 (f)
(a) Repairs to trusses in hangars, Trenton	12,029 11	12,029 11	12,029 11 (f)
(a) Repairs to trusses in hangar and drill hall, Rockcliffe	22,626 57	22,626 57	22,626 57 (f)
(a) Repairs to trusses in hangars, Aylmer	38,700 00	21,462 25	21,462 25
(a) Repairs to trusses, No. 6 Repair Depot, Trenton	40,000 00	26,798 84	26,798 84
Canadian Comstock Co. Ltd.			
Repairing heating system, Aylmer	18,240 00	18,240 00	18,240 00 (f)
F. E. Cummings			
Repairing hospital floor, Rockcliffe	33,459 14	33,459 14	33,459 14 (f)
H. Dagenais			
Improvements to married quarters, Beaver Barracks, Ottawa	8,970 00	8,970 00	8,970 00 (f)
J. O. Dougall Ltd.			
Exterior painting, all buildings, R.C.A.F. Station, Aylmer	38,900 00	33,259 50	33,259 50

Contractor Project and Location	Amount of Contract	Payments 1949-50	Payments to date
<i>Ontario—Concluded</i>			
Duford Limited			
Exterior painting, doors, windows, etc., 80 buildings, Rockcliffe	24,000 00	24,000 00	24,000 00 (f)
Industrial Spraypainting & Sandblasting			
Repairs at No. 6 Repair Depot, Trenton	14,841 03	14,841 03	14,841 03 (f)
Johnson Bros. Co. Ltd.			
Repairs to buildings, R.C.A.F. Station, Clinton	94,671 00	75,551 70	75,551 70
Repairs to roads, walks and parade square, R.C.A.F. Station, Clinton	38,646 75	31,824 79	31,824 79
H. J. McFarland Construction Company Limited			
Runway and road repairs, R.C.A.F. Station, Trenton ..	86,143 49	77,529 15	77,529 15
Repairs to runway and drainage system, Trenton	45,560 00	14,703 42	14,703 42
National Painting & Decorating Co. Limited			
Painting buildings, No. 6 Repair Depot, Trenton	5,229 60	5,229 60	5,229 60 (f)
Painting buildings, No. 1 Supply Depot, Weston	7,094 00	7,094 00	7,094 00 (f)
Northern Roofing Company			
Repairs to hangar roof, R.C.A.F. Station, Clinton	9,602 71	9,602 71	9,602 71 (f)
H. L. Robinson			
Painting buildings, No. 6 Repair Depot, Trenton	5,823 90	3,150 00	3,150 00
Scott-Jackson Construction Ltd.			
Improvements to roads and drainage, No. 1 Supply Depot, Weston	8,059 00	5,172 30	5,172 30
Stephens-Adamson Mfg. Co. of Canada, Limited			
Repairs to central heating plant, Trenton	54,833 00	54,833 00	54,833 00 (f)
Sterling Construction Co. Ltd.			
Repairs to under-floor substructures, 4 barrack build- ings, Centralia	115,170 00	77,724 00	77,724 00
Taylor Engineering & Construction Co. Limited			
Repair ash conveyor and stoker, Trenton	30,036 00	30,036 00	30,036 00 (f)
Tomlinson Bros. Limited			
Repairs to runways, Trenton	289,956 91		222,314 25
Youngman Construction Co.			
Repairs to under-floor substructure, barrack building, Camp Borden	25,500 00	24,000 00	24,000 00
<i>Manitoba</i>			
Bird Construction Co. Ltd.			
(a) Repairs to 36 buildings, Gimli	40,000 00	20,869 33	20,869 33
A. F. Byers Construction Co. Ltd.			
Repairs to under-floor structures, barrack buildings 53, 54 and 55, Joint Air School, Rivers	112,664 00	100,095 30	100,095 30
Claydon Co. Ltd.			
Repairs to floor and sub-floor, building No. 8, Joint Air School, Rivers	6,167 29	6,167 29	6,167 29 (f)
Hudson's Bay Co.			
Supplying and laying linoleum, buildings 1, 7, 9, 10, 47, 48, 50 and 51, Joint Air School, Rivers	6,509 82	6,509 82	6,509 82 (f)
Wallace & Wallace			
Interior painting of buildings, Joint Air School, Rivers	7,425 80	7,425 80	7,425 80 (f)
<i>Alberta</i>			
A. F. Byers Construction Co. Ltd.			
Repairs to floors, No. 10 Repair Depot, Calgary	73,316 00	73,316 00	73,316 00 (f)
(a) Repairs to trusses in hangar and drill hall, Edmonton .	24,277 87	21,438 69	21,438 69
F. Doncaster Ltd.			
Repair understructure of barracks floor, Edmonton	36,002 55	35,002 55	35,002 55
Poole Construction Co. Ltd.			
(a) Renovation of buildings, Edmonton	36,030 00	29,727 00	29,727 00
Correcting water line, Edmonton to Namao	11,416 00	11,416 00	11,416 00 (f)
William Sigalet & Co. Limited			
Painting buildings, No. 10 Repair Depot, Calgary	18,950 00	14,485 50	14,485 50

Contractor Project and Location	Amount of Contract	Payments 1949-50	Payments to date
<i>British Columbia</i>			
Littler & Sons Iron Works Ltd. Supply and installation of chlorinator and sewage pump, Sea Island	6,670 91	172 27	6,670 91 (f)
(f) Includes final payment.			
(a) Cost plus fixed fee contracts.			

C *Equipment, Stores and Supplies*.—This amount represents the cost of acquisition and maintenance of aircraft and engines, motor vehicles, clothing and necessities, barrack stores, ammunition and bombs, gasoline and oil food supplies and miscellaneous stores and services.

D *Communication Services*.—Long distance tolls, \$121,120.19; telegrams and cables, \$23,087.91; exchange service, \$69,310.12; postage and post office boxes, \$63,747.76; teletype services and facilities, \$160,326.80; telephone facilities and maintenance, \$120,928.10; telephone repair and maintenance, \$4,246.32; other communication services, \$4,919.50.

E *Sundries*.—Expenditures include compensation for damage to property and injury to persons, \$14,159.64; legal fees and court costs, \$10,961.80; funeral expenses, \$6,985.42; fees for special courses, \$211,640.23; maintenance grants, \$36,107.05.

Allotments: Aerial Photographic Surveys

	Allotments	Expenditures
Pay and Allowances	199,838 00	199,836 67
Travel and Transportation	7,417 00	7,415 58
Freight and Express	3,323 00	3,322 01
Equipment, Stores and Supplies	332,238 00	332,220 12
Communication Services	1,576 00	1,575 14
Sundries	3,850 00	3,848 34
	<u>\$ 548,242 00</u>	<u>\$ 548,217 86</u>

These allotments were provided for a portion of the costs pertaining to the operation of No. 414 Photographic Squadron which was employed in assisting the Department of Mines and Technical Surveys in the aerial mapping of northern areas of Canada. The portion of the cost of operation of the squadron paid from appropriations of that department amounted to \$940,000.

Revenue arising from services provided through the above expenditures amounted to \$69,967.72, from sale of photographs.

Allotments: Northwest Staging Route

	Allotments	Expenditures
Civil Salaries and Wages	1,163,705 00	1,163,704 14
A Pay and Allowances	2,608,622 00	2,608,620 73
B Travel and Transportation	107,895 00	107,894 16
Freight and Express	268,725 00	268,724 23
C Operating Expenses of Properties	883,252 00	883,251 09
Acquisition, Construction and Purchase of Properties		

British Columbia

Fort Nelson—

Married quarters, including services	762,000 00	761,031 45
Davis, Ripley & Associates received \$7,315.59 for engineering services; to date, \$12,315.59.		
Alterations to buildings	34,000 00	33,733 69
Contract, cost plus fixed fee: Poole Construction Co., Ltd., \$34,000; pay- ments, \$33,733.69.		
Bulk gasoline storage	9,240 00	9,240 00
Fort St. John—Married quarters including services	381,000 00	380,241 20
Davis, Ripley & Associates received \$10,371.63 for engineering services; total payments, \$15,000.		

	Allotments	Expenditures
<i>Yukon</i>		
Watson Lake—Married quarters, including services	162,000 00	161,886 68
Contracts: (a) (in respect of married quarters Fort Nelson, B.C. and Watson Lake)—North American Buildings, Ltd., \$180,312; payment in full; (b) cost plus fixed fee—Poole Construction Co., Ltd., \$76,160; payments, \$59,286.07.		
Whitehorse—		
Married quarters, including services	786,000 00	785,033 00
Contract: (in respect of married quarters Fort Nelson, B.C., Fort St. John, B.C. and Whitehorse), cost plus fixed fee—Poole Construction Co., Ltd., \$2,218,380.65; payments, \$1,931,998.19; to date, \$2,209,506.52; (\$175,346.71 recovered from Department of Transport and \$8,591.72 from Department of National Revenue).		
Main & Rensaa received \$12,145.55 for engineering services; to date, \$25,464.42.		
Water supply	54,000 00	53,204 05
<i>Miscellaneous</i>		
Command allotments (Northwest Staging Route)	7,000 00	6,719 04
Projects under \$5,000	19,760 00	18,951 75
Total Acquisition, Construction and Purchase of Properties	2,215,000 00	2,210,040 86
D Maintenance and Repair of Properties	614,040 00	614,039 43
E Equipment, Stores and Supplies	1,857,482 00	1,857,465 76
F Communication Services	50,891 00	50,890 12
Sundries	15,112 00	15,109 73
	<u>\$9,784,724 00</u>	<u>\$9,779,740 25</u>

These allotments were provided for costs in respect of stations, units, and detachments of the Northwest Staging Route and for a portion of the costs of the Northwest Air Command Headquarters.

As at March 31, 1950, there were 298 temporary salaried employees being paid from these allotments.

- A Pay and allowances issued to service personnel, \$2,269,597.90; assigned pay, \$337,165.33; outfit allowances, \$1,857.50.
- B Travelling expenses and allowances of civilian personnel, \$4,734.85, service personnel, \$70,564.43; transfer expenses of service personnel and dependents, \$32,594.88.
- C Fuel for heating and cooking, \$665,109.33; light and power, \$134,478.53; freight and handling of coal, \$14,578.14; water, water taxes, fire protection, \$30,600.69; miscellaneous services, \$38,484.40.
- D Details of contracts of \$5,000 or over for improvements and maintenance of works and buildings, and facilities follow:

Contractor	Amount of Contract	Payments 1949-50	Payments to date
<i>British Columbia</i>			
Poole Construction Co., Ltd.			
(a) Repairing trusses and door guides of hangars, Fort St. John	\$ 7,100 00	\$ 3,951 32	\$ 3,951 32
(a) Repairing trusses and door guides of hangars, Fort Nelson	9,300 00	1,489 30	1,489 30
(a) Repairs to exterior walls of hangar, Fort St. John	6,150 00	5,599 86	5,599 86
(a) Repairs to roof of hangar, Fort Nelson	7,000 00	5,030 38	5,030 38
(a) Repairs to exterior walls of hangar, Fort Nelson	6,890 00	6,839 44	6,839 44
(a) Repairs to buildings and services, Fort St. John	8,352 00	4,684 60	4,684 60
(a) Repairs to buildings, Fort Nelson	98,765 00	32,362 97	32,362 97
<i>Yukon</i>			
Poole Construction Co., Ltd.			
(a) Repairs to trusses and door guides of hangars, Watson Lake	5,300 00	2,039 35	2,039 35
(a) Repairs to exterior walls of hangar, Watson Lake	10,200 00	9,950 26	9,950 26
(a) Repairs to buildings, Whitehorse	61,482 00	61,169 57	61,169 57
(a) Repairs to buildings, Snag	15,349 00	15,209 12	15,209 12
(a) Repairs to buildings, Watson Lake	48,733 00	34,495 96	34,495 96
(a) Repairs to buildings, Watson Lake	39,543 00	22,247 90	22,247 90
(a) Repairs to buildings, Aishihik	14,800 00	14,724 82	14,724 82
(a) Renovating and replacing storm water outfall line, Whitehorse	32,285 00	22,853 38	22,853 38
(a) Rehabilitation of buildings, Whitehorse	170,500 00	169,650 25	169,650 25
(a) Repairs to buildings, Aishihik	20,282 00		18,190 17

Contractor Project and Location	Amount of Contract	Payments 1949-50	Payments to date
<i>General</i>			
Poole Construction Co., Ltd.			
(a) Repairs to aerodromes, Fort Nelson, Whitehorse, Watson Lake	117,600 00	5,116 80	5,116 80
(a) Cost plus fixed fee contracts.			

E This amount represents the cost of acquisition and maintenance of aircraft and engines, motor vehicles, clothing and necessities, barrack stores, gasoline and oil, food supplies and miscellaneous stores and services.
 F Long distance tolls, \$16,217.41; telegrams and cables, \$54.27; exchange service, \$1,210.20; postage and post office boxes, \$4,079.19; teletype services and facilities, \$29,329.05.

Allotments: Search and Rescue

	Allotments	Expenditures
A Pay and Allowances	765,736 00	765,735 18
B Travel and Transportation	11,624 00	11,622 67
C Equipment, Stores and Supplies	1,003,798 00	1,003,780 21
D Communication Services	12,946 00	12,944 51
Sundries	39,448 00	39,444 12
	<u>\$1,833,552 00</u>	<u>\$1,833,526 69</u>

These allotments were provided for costs pertaining to the Air Search and Rescue Organization maintained by the Royal Canadian Air Force for the express purpose of searching for lost aircraft or surface vessels and assisting those in distress.

- A Pay and allowances issued to service personnel, \$670,762.14; assigned pay, \$93,119.05; outfit allowance, \$1,853.99.
 B Travelling expenses and allowances of service personnel, \$11,027.85; transfer expenses of service personnel and dependents, \$557.22; miscellaneous transportation, \$37.60.
 C This amount represents the cost of acquisition and maintenance of aircraft and engines, motor vehicles, clothing and necessities, barrack stores, gasoline and oil, food supplies and miscellaneous stores and services.
 D Long distance tolls, \$152.47; telegrams and cables, \$72.12; exchange service, \$154.83; postage and post office boxes, \$81.18; teletype services and facilities, \$12,483.91.

Exchequer Court Awards, Exchequer Court Act, c. 34, R.S. \$ 75,132 36

Awards under the above authority, including taxed costs for damage to property or persons, resulting, in the majority of cases, from accidents involving Department of National Defence vehicles in Canada, were made as follows:

ARMY SERVICES

Bender, Germain	Quebec	11,098 77
Fudger, Hannah Lake	Toronto	3,185 60
Gravel, Florian	Sherbrooke, Que.	30,000 00
Little, John	Lachine, Que.	3,700 00
Melindy, Helen Martha	Calgary, Alta.	1,695 00
Melindy, Marilyn	Calgary, Alta.	900 00
Morgan, Clara Isabell	Brandon, Man.	1,350 00
Ross, H. Herbert on behalf of (infant) Doris Ross	Longueuil, Que.	8,249 30
Totten, Samuel E.	Owen Sound, Ont.	3,564 33
Waite, Carl	Vankleek Hill, Ont.	1,695 23
Sundry awards of less than \$500 each (8)		1,879 68
		<u>67,317 91</u>

NAVAL SERVICES

MaeInnes, L. H.	Dartmouth, N.S.	622 01
W. G. McInnes, Limited	Winnipeg	1,153 80
		<u>1,775 81</u>

AIR SERVICES

Godreau, J. P. J.	Quebec	5,090 36
Sundry awards of less than \$500 each (3)		948 28
		<u>6,038 64</u>

Total \$ 75,132 36

DEFENCE RESEARCH AND DEVELOPMENT

Votes 251 and 830 Defence Research and Development, subject to allocation by the Treasury Board, and to authorize total commitments for this purpose of \$27,573,560, including authority notwithstanding Section 29 of the Consolidated Revenue and Audit Act, to make commitments for the current year of \$24,813,560 and commitments for future years of \$2,760,000 against which commitments it is estimated that actual expenditure in 1949-50 will not exceed

	Allotments	Expenditures
Defence Research Board	11,059,275 00	9,626,788 47
Army Services	2,227,985 00	2,064,130 75
Naval Services	597,600 00	483,202 86
Air Force Services	10,428,700 00	10,214,707 00
	<u>\$ 24,313,560 00</u>	<u>\$ 22,388,829 08</u>

These allotments were provided for costs pertaining to the operation and activities of the Defence Research Board which was established to carry out such duties in connection with research relating to the defence of Canada and the development of, and improvement to, service equipment and material as the Minister may assign to it, and to advise the Minister on all matters relating to scientific, technical and other research and development which affect national defence. They also provided for the cost of certain research and development projects undertaken by the technical branches of the Armed Services.

As at March 31, 1950, there were 1,051 salaried employees being paid from this vote, of whom 88 were permanent and 963 temporary.

Comparative Statement of Accounts Receivable

	March 31, 1950	March 31, 1949
Current Year	167,709 82	288,789 12
Previous Years—Collectable	242,224 58	259,224 85
—Uncollectable	1,307,324 53	1,282,987 16
	<u>\$1,717,258 93</u>	<u>\$1,831,001 13</u>

Lists of items in excess of \$1,000 in Previous Years—Uncollectable were given in previous Public Accounts, 1948, page N—44; and 1949, page N—26.

Items in excess of \$1,000 transferred to Uncollectable during the current fiscal year:

Army Services—W. O. Smith, \$24,794.77; W. G. Whitney (Estate), \$1,579.68.

Naval Services—Charles W. Wilmott, \$1,832.13.

Air Services—Peace River Northern Air Lines, \$1,208.03; Norma Wilkins, \$2,116.54.

OPEN ACCOUNTS

	Dr. Balance Mar. 31, 1949	Debit	Credit	Dr. Balance Mar. 31, 1950
[3] Other Loans and Investments				
(b) <i>To United Kingdom and Other Governments—</i>				
General Advances:				
A Australia	18 80 Cr.	54 00	35 20	
A Norway	2,083 08		19 58	2,063 50
A United Kingdom	2,260 21	11,857 79	2,286 61	11,831 39
A United States of America	24,425 57	1,855 88	789 21	25,492 24
	<u>28,760 06</u>	<u>13,767 67</u>	<u>\$1,130 60</u>	<u>\$9,387 13</u>
(d) <i>Miscellaneous—</i>				
B Saskatchewan Power Commission ..	25,591 69		2,557 86	23,033 83
	<u>\$ 54,341 75</u>	<u>\$ 13,767 67</u>	<u>\$ 5,688 46</u>	<u>\$ 62,420 96</u>

	Cr. Balance Mar. 31, 1949	Debit	Credit	Cr. Balance Mar. 31, 1950
[9] Floating Debt				
<i>(d) Outstanding Cheques and Warrants—</i>				
C National Defence Relief Vouchers ..	1,148 00			1,148 00
D Outstanding Imprest Account				
Cheques—National Defence	8,511 04	57 95	208 86	8,661 95
	9,659 04	57 95	208 86	9,809 95
[10] Deposit and Trust Accounts				
<i>(c) Miscellaneous—</i>				
E British Admiralty—Pensions Deductions	7,368 98	3,525 14	7,763 82	11,607 66
F Deductions and Pay—Prisoners of War	135,537 00			135,537 00
G Estates World War 1	83,734 81	83,734 81		
G Estates World War 2	33,266 23	33,266 23		
H Estates—Armed Services		55,785 45	181,588 03	125,802 58
I Extramural Research Grants—				
Defence Research Board	485,092 00	763,264 28	426,436 43	148,264 15
J McKee Trophy Fund	1,015 00	2 00	30 00	1,043 00
K Royal Air Force Discharge Benefits	1,223 75	1,223 75		
L Royal Canadian Naval College Trust Fund	4,867 92	9,286 31	10,091 57	5,673 18
M Royal Military College Cadets Trust Fund	12,213 85	63,033 19	56,700 00	5,880 66
N Strathcona Trust Fund	500,000 00			500,000 00
O Unclaimed Wages—				
Government Agencies	17,269 75			17,269 75
P United Kingdom Prisoners of War Trust Account	674 47	1,113 49	1,113 49	674 47
Q Contractors' Securities—Cash	1,362,862 42	1,373,762 35	1,274,157 37	1,263,257 44
	2,645,126 18	2,387,997 00	1,957,880 71	2,215,009 89
[11] Insurance, Pension and Guaranty Accounts				
<i>(c) Pension and Retirement Funds—</i>				
R Retirement Fund—National Defence	947,763 12	451,296 33	2,746,929 79	3,243,396 58
S Permanent Services Pension Account	28,794,056 24	906,848 37	17,455,749 05	45,342,956 92
	29,741,819 36	1,358,144 70	20,202,678 84	48,586,353 50
[12] Deferred Credits				
T Pay-list Deductions—National Defence	393,779 16	891,806 67	1,296,706 50	798,678 99
[13] Sundry Suspense Accounts				
U Loan Subscribers in Arrears	1,699 62	17,186 17	17,186 17	1,699 62
V National Defence—Suspense	333,551 11	1,226,960 81	1,615,451 35	722,041 65
W Naval Service Headquarters Canteen	2,095 98	125 00		1,970 98
X Permanent Services Deferred Pay ..	356,677 11	41,013 00	186,266 40	501,930 51
Y Relief Allowances—Suspense	7,907 90			7,907 90
Z Unclaimed Cheques—Suspense	158,391 20	30,929 91	11,748 72	139,210 01
ZA Unclaimed Drafts—Suspense	4,021 48	307 09	173 44	3,887 83
	864,344 40	1,316,521 98	1,830,826 08	1,378,648 50
	\$ 33,654,728 14	\$ 5,954,528 30	\$ 25,288,300 99	\$ 52,988,500 83

A During World War 2, stores were issued and services rendered to the Governments of the United Kingdom, the British Commonwealth and allied countries under authority of War Appropriation Acts. With the exception of the United Kingdom and the United States, transactions in these accounts represent repayments or adjustments.

Current transactions in respect of the Governments of the United Kingdom and the United States are under the authority of the Appropriation Acts, and various Order in Council and Treasury Board Minute authorities which limit the outstanding debit balances.

- B P.C. 5595, June 30, 1942, authorized a loan of \$23,000 to the Saskatchewan Power Commission in connection with additional installation at Swift Current, Saskatchewan, repayable in thirty equal semi-annual payments of principal and interest (at $3\frac{1}{2}$ per cent per annum). The balance outstanding at March 31, 1950, is \$13,739.54.
- P.C. 4996, June 21, 1943, authorized the sale of the Kenaston-Davidson Transmission Line to the Saskatchewan Power Commission for \$16,400 payable in thirty equal semi-annual instalments together with interest at $3\frac{1}{2}$ per cent per annum on the outstanding balance. The unpaid balance at March 31, 1950, is \$9,294.29.
- C The balance represents the remaining portion of the amount set aside to redeem outstanding relief vouchers issued to persons formerly enrolled at relief camps under the control of the Department of National Defence.
- D At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.
- E To this account are credited sums deducted from the pay of officers and ratings of the Royal Navy who are on loan to the Canadian Navy, for contributions under the Widows, Orphans and Old Age Contributory Pensions Act and deductions in respect of long service pensions at rates equivalent to those applicable to Royal Canadian Navy personnel under Part V of The Militia Pension Act. Debits represent payments to the British Admiralty under agreement.
- F This account is credited with the deductions from pay accounts of Canadian prisoners of war for payments made, or presumably made during World War 2 by the detaining powers under the terms of the Geneva Convention. It is debited with: (a) earnings due Canadian prisoners of war which were not paid by the detaining powers; and (b) confiscated foreign currency and loss of personal effects. The liability in respect of the outstanding balance cannot be determined until information is received from the former detaining powers.
- G These accounts were closed during the fiscal year and the balances therein were transferred to a new account known as "Estates—Armed Services". The relevant details are shown below.
- H To this account are credited the service estates of deceased members of the Armed Forces of World War 1, World War 2 and the post-war Permanent Services. Net assets of estates are distributed to the legal heirs under the administration of the Judge Advocate General in his capacity as Director of Estates of this Department.
- I This account is credited with undistributed portions of grants in aid of research under authority of an Act to Amend the Department of National Defence Act, c. 5, 1947, which directs, *inter alia*, that the Minister (of National Defence) may request the Minister of Finance to allocate any portion of the moneys appropriated by Parliament for the purpose of the (Defence Research) Board for scholarships or grants in aid of research and investigations and thereupon the Minister of Finance shall hold such portion of said moneys in trust and may at any time, on the requisition of the Minister, disburse such moneys for scholarships or grants in aid of research and investigations.
- An amount of \$11,331.51 representing refund of the unexpended balance of grants was credited to Special Receipts—War and Demobilization Receipts.
- J Under a Deed of Gift of the late J. Dazell McKee, securities to the value of \$1,000 are held in trust by the Department. Revenue derived therefrom is credited to this account and used to defray certain expenses in connection with the annual award of the McKee Trophy to the individual who is considered by the Minister, upon recommendation of the selection committee, as having made the most outstanding contribution towards the advancement of Canadian aviation. The above balance includes the value of the securities which are in the custody of the Minister of Finance.
- K This account is credited with amounts received from the United Kingdom representing War Service Gratuities, Post-War Credits and Overseas Service Grants due members of the Royal Air Force who have been transferred to the Royal Canadian Air Force. Disbursements are made to the members concerned.
- L This account records transactions relating to deposits made by cadets to finance essential personal expenses as required by College regulations.
- M This account is credited with certain amounts deposited by cadets attending the Royal Military College. It is debited with amounts representing purchases by cadets of uniforms, recreational clothing, educational supplies, etc.
- N This fund was established in 1909 by the late Lord Strathcona. The interest is to be expended in encouraging physical and military training in the public schools of Canada. Payments of interest are made to the Trustees semi-annually at the rate of 4 per cent per annum, and are charged to Interest on Public Debt.
- O This account is credited with unclaimed wages due employees of contractors on a cost plus basis, government plants on a management fee basis, and Crown Companies.
- P The amount remaining in this account represents amounts due escaped and hospitalized prisoners of war.
- Q Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1949-50 bonds so held in respect of the Department of National Defence amounted to \$169,450.

R Credits comprise deductions from the earnings of certain employees of this department not paid through the Central Pay Office, and the accrual of interest at the rate of 4 per cent per annum on the balance to the credit of each employee. Debits represent payment of the amounts to the employees' credit upon resignation or death or, if they are made permanent, refunds, or transfers to the Superannuation Account. An amount representing the balances to the credit of these employees for the period prior to January 1, 1949, was transferred hereto during the current fiscal year, pursuant to the transfer at that date of the administration of the Fund to the Office of the Comptroller of the Treasury.

S This account pertains to Part V of the Militia Pension Act and is credited with (a) personal pension contributions whether current or arrears, (b) amounts previously credited to Ordinary Revenue on account of contributions of personnel formerly under Parts I to IV of the Act who subsequently elected to come under Part V and (c) Government contributions and annual interest. It is charged with pensions, allowances, gratuities and refunds of contributions.

The following statement shows by services the transactions in the account during the fiscal year:

CREDITS	Army	Navy	Air	Total
Contributions by personnel	3,484,968 39	1,042,673 39	2,492,928 04	7,020,569 82
Contributions by the Government	4,298,640 55	1,549,795 28	3,197,911 17	9,046,347 00
Interest	628,216 10	140,795 33	450,689 58	1,219,701 01
Transfer from other Pension Funds ..	39,809 78	12,390 38	116,931 06	169,131 22
	<u>\$ 8,451,634 82</u>	<u>\$ 2,745,654 38</u>	<u>\$ 6,258,459 85</u>	<u>\$ 17,455,749 05</u>
DEBITS				
Pension and retiring allowance payments	120,457 77	2,206 19	28,473 12	151,137 08
Gratuities and withdrawal allowances ..	438,042 94	79,290 26	230,032 58	747,365 78
Refunds of contributions	8,292 79	52 72		8,345 51
	<u>\$ 566,793 50</u>	<u>\$ 81,549 17</u>	<u>\$ 258,505 70</u>	<u>\$ 906,848 37</u>

At March 31, 1950, the state of this account was:

Contribution from Service Personnel	21,607,805 13
Interest earned	2,011,986 64
Government Contribution	23,755,149 58
	<u>47,374,941 35</u>
Less: Payments on account of pensions, retiring allowances, gratuities and withdrawals	2,031,984 43
Balance at Credit	<u>\$ 45,342,956 92</u>

T Deductions for Canada Savings Bonds from the pay and allowances of Army, Naval and Air Services personnel are credited to this account pending transmission to the Department of Finance.

U P.C. 2769, April 6, 1943, authorized the Minister of Finance to enter into arrangements with chartered banks to handle, through bank branches, payroll deduction purchases of Victory Loan Bonds by certain employees who are not paid through the Central Pay Office. The receipts reflect the incomplete subscriptions under this plan, of employees who have left the Government Service. The closing balance represents unclaimed instalments.

V Receipts which cannot be allocated immediately are credited to this account pending clearance to the proper accounts.

W The opening balance represented the civilian employees' share of the residual profits from the wartime operation of the Naval Service Headquarters Canteen. The share of those profits to which service personnel were entitled was paid to the Naval Service Benevolent Fund during the previous fiscal year. The debit in the current fiscal year consisted of an amount of \$125, to cover expenditures on recreational activities of civilian employees. The balance in the account is available for release, on the authority of the Deputy Minister, for the benefit of civilian employees.

X Credits to this account are made up of deductions from pay and allowances of Canadian Army, Royal Canadian Navy and Royal Canadian Air Force Officers appointed to short or medium service commissions. Such deductions are equal to the monthly pension deduction calculated under Part V of the Militia Pension Act. Debits represent payments to the officers on termination of service, payments to their heirs in case of death before termination of service and transfers to Permanent Services Pension Fund in respect of officers granted long service commissions.

Y The balance in this account represents allowances due men who were in the Department of National Defence relief camps and who left without receiving amounts due them.

Z All cheques except those drawn against Open Accounts, which remain undelivered six months subsequent to the date of issue are credited to this account pending claims therefor.

ZA Certain remittances received in the form of Receiver General drafts are credited to this account pending advice as to proper allocation.

**Employees Receiving Salaries at Annual Rates of \$3,000 or over and
Travelling Expenses of \$500 or over**

The first list for each service contains the names and annual salary rates of all salaried employees who were receiving \$3,000 or over as at March 31, 1950. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list for each service contains the names of other salaried employees who received travelling expenses of \$500 or over.

GENERAL SERVICES

Salaried employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Drury, C. M., Deputy Minister .. \$12,000 00			Duhamel, L. A.	3,300 00	
Mills, W. G., Controller General of Inspection Services . 12,000 00			Dumsday, W. H.	6,600 00	
Mathieu, J. E. G. P., Associate Deputy Minister 10,000 00			Dunn, G. S.	3,480 00	
Ross, A., Associate Deputy Minister 10,000 00			Dunn, I.	3,500 00	
Sharpe, J. A., Assistant Deputy Minister 6,900 00			Durward, W. B.	3,660 00	800 57
Stephens, G. L., Special Adviser to Minister 10,000 00			Eccles, J. C.	3,960 00	
Worthington, F. F., Special Adviser to Minister 10,000 00		\$ 766 54	Edey, R. M.	3,660 00	
Adams, E. 3,480 00		4,833 17	Edsell, W. H.	5,040 00	
Adams, E. V. 4,080 00		1,428 81	Elder, D. D.	3,060 00	
Andrews, M. 3,180 00		576 77	Elliott, S. C.	3,060 00	
Baird, J. 3,000 00		3,300 88	Farquharson, G. M. ..	3,060 00	
Beal, S. P. 4,320 00		961 32	Fetterly, F.	3,000 00	
Begg, C. E. 3,060 00			Fink, N. H.	4,740 00	
Boivin, J. A. 3,000 00		993 18	Foley, J. J.	3,060 00	
Bowen, B. 3,480 00		2,066 69	Foley, M. P.	3,060 00	
Boyd, F. W. 3,660 00			Forbes, D.	3,180 00	1,108 33
Bradley, G. L. 3,000 00		1,874 82	Fraser, D.	3,060 00	
Brethour, J. H. 3,060 00			Geoffrion, J.	3,300 00	
Britton, H. W. 3,300 00			Grattan, G. E.	4,740 00	516 31
Brooks, E. A. 3,060 00			Harrington, J. M.	3,840 00	
Brown, A. J. 3,060 00			Hayes, R. V.	3,180 00	
Buckthought, H. 3,180 00			Henshaw, C. H.	3,060 00	
Campbell, B. B. S. 8,300 00			Holgate, P. B.	4,740 00	
(including terminable allowance, \$1,400)			Ireton, A. L. S.	5,640 00	
Campbell, D. R. 3,660 00			Jackson, H. J.	3,540 00	
Cardillo, J. 3,660 00			Jefferson, H. W.	3,060 00	
Charette, A. 3,180 00		530 75	Keliher, R.	3,060 00	
Chisholm, J. R. 3,960 00			Kidd, J. A.	4,980 00	939 37
Conroy, P. S. 6,300 00			Killeen, G.	4,380 00	
Cook, J. E. 3,180 00			Kincaid, E.	3,660 00	
Cork, J. 3,180 00			Kingsbury, E.	3,060 00	
Coulter, A. B. 6,300 00			Kingston, F.	3,060 00	
Cross, F. M. 3,360 00			Landon, P.	3,000 00	
Davis, W. G. 3,000 00			Landreville, A.	3,660 00	
Delaney, M. E. 3,060 00			Lane, E. D.	3,180 00	601 15
Dodds, R. V. 4,740 00			Laporte, W. J.	3,060 00	
Dostaler, J. P. E. 3,060 00			Lavergne, J. R.	4,440 00	
Downey, M. 3,660 00		2,623 28	LeBlanc, J. O.	4,380 00	
Dufault, G. J. 3,180 00			Lefevre, H.	3,180 00	
			Leitch, W.	3,180 00	
			Lisle, E.	4,740 00	
			Little, M.	4,380 00	
			Lyons, J. M.	3,180 00	1,275 40
			MacGowan, M. C.	4,920 00	1,262 05
			MacGowan, P. H.	4,140 00	
			MacKey, F. S.	5,040 00	
			MacMillan, J. M.	3,540 00	
			MacNeil, C. F.	3,060 00	
			Marcoux, R.	3,000 00	1,508 63
			Marshall, J. W.	3,660 00	2,756 68
			Martin, R. L.	4,920 00	
			McCabe, J. S.	3,000 00	
			McCarthy, C. W.	3,300 00	2,118 15

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
McCormick, D. J.	3,960 00	1,122 41	Rigby, E. J.	3,180 00	
McDonald, J. R.	3,000 00	2,442 95	Robins, P. S.	3,660 00	829 71
McElhinney, G. S.	3,000 00	749 75	Sager, C. H.	4,500 00	
McGregor, J. E.	3,060 00		Simson, D. C. U.	4,380 00	3,404 00†
McIntyre, E. A.	4,920 00		Smith, M. H.	4,260 00	
McKay, J. H.	3,600 00		Tate, H. W.	3,840 00	
Messinger, J. H.	3,660 00		Taylor, D. B.	5,700 00	
Miller, A. T.	4,380 00		Thacker, T. L.	4,740 00	557 97
Milne, W. G.	3,000 00	1,327 59	Trottier, B. R.	3,060 00	
Morgan, H. I.	3,660 00		Turner, C. R. M.	3,420 00	900 70
Murray, G. H.	3,120 00	1,242 13	Valiquette, G.	3,180 00	
Nicholls, G. H.	3,060 00		Vezina, J. A.	3,180 00	
Nolan, A. E.	3,600 00		Wallace, R. R. D.	3,060 00	1,590 91
O'Hagan, J. H. H.	4,020 00		Walton, C. G.	3,480 00	
Palen, F. A.	3,480 00	1,170 53	Whately, R.	6,000 00	
Paradis, L.	4,740 00		Whiteside, G. F.	3,480 00	
Pearce, P. A.	3,300 00	1,691 41	Wilson, H. C.	3,060 00	
Perrin, H. E.	4,080 00		Wood, W. H.	4,740 00	
Peters, J. A.	3,000 00	943 97	Wright, E. P.	3,000 00	1,360 29
Phillips, E. C.	4,080 00	616 19	Wright, W. R.	5,000 00	
Rankin, H. M.	3,000 00		Young, E. G.	3,780 00	
Reiffenstein, H. A.	3,960 00				

† Living allowance, annual rate.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Adams, R. C.	\$ 717 56	Goddard, L. H.	883 85	O'Grady, D. J.	1,022 75
Aubut, G. H.	1,370 20	Hall, K. A.	1,183 28	Palen, E.	1,959 17
Biddell, J.	1,045 12	Hogue, E.	1,494 09	Paradis, J.	1,131 46
Bourassa, A.	1,593 69	Hutchinson, L. F.	939 75	Pearce, R. J.	705 62
Buels, E. A.	1,765 24	Johnston, W. M.	1,332 47	Pelletier, J.	1,209 60
Bullock, R. G.	1,167 04	Knickle, R. J. W.	856 69	Power, W. F.	1,195 29
Campbell, D. F.	821 82	Latimer, J. M.	1,716 53	Reiber, A. P.	2,246 35
Campbell, J.	903 99	Leduc, J. W.	724 37	Russell, D.	657 23
Chalk, H. H.	1,111 20		999 98*	Sanders, W. E.	1,730 33
Clark, P. W.	1,273 38	Lemieux, Y.	899 48	Smith, D. B.	1,187 07
Deriger, M.	1,650 70	McIntyre, G. N.	827 05	Soly, J. L.	829 65
Desjardins, R.	2,406 12	McNaughton, N. A.	2,275 34	Spurrell, B. W.	865 00
DesRosiers, C. A.	1,455 23	Merrett, G.	632 78	Stansfield, H.	1,431 04
Edwards, J. A.	1,714 69	Millar, L. E.	2,476 46	Tallman, C. G.	1,326 92
Felix, G. A.	927 23	Moreau, G. S.	1,679 48	Thornberry, M.	1,306 45

* Removal expenses.

ARMY SERVICES

Salaried employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Anderson, R. W.	\$ 3,660 00		Cain, G. E.	3,060 00	
Arnold, G. A.	3,840 00		Canniff, F. H.	4,080 00	
Baines, B. C.	3,300 00		Carswell, J. M.	3,480 00	
Baird, M.	3,180 00		Chabot, C. A.	5,700 00	
Barham, E. W.	3,480 00		Chater, W. N.	6,300 00	
Baron, J. M.	3,240 00		Churchill, F. W.	3,720 00	
Belisle, R. A.	3,120 00		Chwedchuck, L.	3,120 00	
Bennett, C. F.	3,360 00		Coldham, F. H.	3,120 00	
Benson, L. C.	3,660 00		Cole, A. F. W.	3,780 00	
Bettle, T.	3,120 00		Cookman, O. A.	3,480 00	
Brook, G. E.	4,740 00	\$ 1,442 25	Copps, T. H. E.	4,140 00†	
Burne, H. E.	4,440 00		Courtright, M.	3,840 00	
Caie, J.	3,180 00		Crawford, J. L.	3,600 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Croft, A. P.	3,000 00		Lowe, P.	5,700 00	
Dacey, J. R.	6,600 00		Mace, L. A.	3,660 00	
Davidson, G.	3,480 00		MacIntyre, J.	3,000 00	
Davidson, R. D.	5,040 00		MacKenzie, G. F.	3,480 00	597 12
Davis, C. C.	3,180 00		Mah, Hong Wee	3,180 00	
Deprose, J. G.	3,420 00		Maingot, A. J.	3,660 00	
DesRivieres, J. G. ...	4,080 00		Malach, V. W.	4,560 00	
Dobrowolski, Z. Z. ...	4,080 00		Martel, J. E.	3,600 00	
Dodd, W. C.	3,180 00		Matte, G.	3,120 00	
Downer, F. H.	3,060 00		McDonald, R. N.	3,660 00	581 62
Dunlop, R. J.	3,000 00†		McEwen, J.	4,020 00	
Elliott, H. A.	5,400 00		McMillan, D. Y.	3,180 00	
Emond, H. P.	4,380 00		Menendez, C. G.	5,700 00	
Emond, P. L.	3,480 00		Metcalfe, D.	3,180 00	
Evely, W. W.	3,180 00		Mignault, C. L.	3,480 00	
Fancott, W. E.	4,800 00		Mordasewicz, S.	4,080 00	
Fisher, P. F.	4,560 00		Naldrett, S. N.	5,700 00	
Fitzpatrick, L. U.	3,060 00		Noble, G. A.	3,360 00	
Flanagan, A. L.	3,060 00		O'Brien, L. P.	3,561 60	
Foster, R. L.	3,180 00†		Piche, J. E.	3,480 00	2,211 61
Fox, W. C.	3,180 00†		Pierce, A. L.	5,040 00	
Fryer, K. D.	3,360 00		Post, C. R.	3,060 00†	
Fugere, A.	3,060 00		Preston, R. A.	5,040 00	
Fuller, W. A.	3,120 00		Prosser, F. L.	4,080 00	
Gauthier, J. A.	3,360 00		Pye, E.	3,660 00	
Gelley, T. F.	4,800 00		Quesnel, A. W.	3,780 00	
Gelston, R. J.	3,300 00		Radbourne, A. L.	3,180 00	
George, H.	3,180 00†		Reekie, J. E.	6,600 00	
Gibson, I. M.	3,840 00		Reiche, H.	3,180 00	
Gignac, E. J.	3,060 00		Roberts, R. R.	3,540 00	
Giguere, E.	3,180 00		Robertson, B.	3,180 00	
Gihon, C. P.	5,340 00		Rochester, G. F.	3,060 00	
Graham, C. F.	3,000 00		Ross, W. D.	3,360 00	
Hands, H. M.	3,240 00		Rublack, W.	3,000 00	
Harrison, B. C.	4,080 00		Sawyer, W. R.	8,000 00	
Hass, Z. K.	4,080 00		Sheppey, J. W.	3,180 00	
Hawthorne, S.	3,480 00		Simpson, J. R.	4,440 00	
Hay, J. C.	4,620 00		Smith, C. C.	3,180 00	
Heath, H. W.	4,080 00		Spitzer, V. H.	3,060 00	1,231 74
Hewitt, F. W.	3,480 00		Spurr, J. W.	4,440 00	
Hitsman, J. M.	3,840 00		Stackaruk, T. P.	3,240 00	
Holland, R. C.	3,000 00		Stanley, G. F. G.	6,300 00	
Hollborn, C. E. H. L. .	4,140 00†		Stark, J.	3,180 00	
Hurd, C. C.	3,060 00		Steiger, A. G.	3,720 00	
Hutchings, S. T.	3,060 00		Stonor, M. C.	3,180 00	
Irvin, B. D.	4,200 00	621 93	Tremblay, R.	3,000 00	
Irvine, H.	4,620 00		Twiss, J. F.	5,040 00	
Jenner, P. C.	3,180 00		Wall, R. L.	3,480 00	
Johnson, C. H.	3,420 00		Warner, J. H.	3,000 00	
Johnson, G. H.	3,000 00†		Washburn, W. J.	4,440 00	
Jones, F. W.	5,100 00		Watkinson, W. G. ...	3,480 00	
Jurgensen, N. F. W. ..	3,480 00		Wellington, L.	3,120 00	
Kerby, W.	4,440 00		West, H. A. S.	4,800 00	
Kitces, S.	3,480 00		Williscroft, W. G.	3,180 00†	
LeGrand, A. H.	3,600 00		Willmets, H. G.	4,440 00	
Lemieux, L. J.	3,480 00		Wilson, C. D.	3,120 00	
Lincoln, T. B.	3,120 00	839 50	Wolff, L. H.	4,080 00	
Logie, G. H.	3,180 00		Young, J. M.	3,180 00	
Low, C. D.	4,080 00				

† In receipt of Northern Allowances or special Churchill Allowances in addition to salary rate shown.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Cadman, W. H.	\$ 573 30	Magowan, G. A.	981 94	Strang, J.	570 55
Henderson, L. G. ..	955 55				

NAVAL SERVICES

Salaried employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Allen, P. H. D.	\$ 3,000 00		Demone, H. E.	3,060 00	
Anderson, C. F.	3,180 00		Dick, J.	6,300 00	
Anderson, N. U.	3,180 00		Dixon, W. G.	3,300 00	
Andrews, O.	3,000 00		Down, A. H.	3,660 00	
Ashbee, H. H.	3,780 00		Downey, J. E.	3,540 00	
Bailey, R. P.	4,080 00		Duchesne, A. J.	3,060 00	
Baker, H. A.	3,660 00		Dumbleton, R. H. ...	3,180 00	
Barnes, G. S.	3,480 00		Dunham, W.	4,080 00	
Barrett, E. D.	3,000 00		Dunnington, G. G. ...	3,000 00	
Bartlett, H. L.	4,080 00		Dutton, H. M.	3,600 00	
Baxter, A. M.	3,120 00		Ellis, J. M.	3,060 00	
Beamish, G. H. O. ...	3,420 00	\$ 2,431 44	Ellis, R. E.	3,120 00	
Beecher, O.	3,480 00		Evans, R. M.	3,180 00	788 57
Bellevue, J. G.	4,200 00		Fell, K. L.	3,480 00	
Bentley, A.	3,480 00		Fennell, J. R.	3,480 00	
Bevan, D.	4,080 00		Fletcher, G. G.	3,660 00	
Birrell, A. L.	5,580 00		Ford, P.	3,060 00	
Blount, J. A.	3,180 00		Francis, A. G.	3,660 00	
Bourke, R. R. L.	3,060 00		Fraser, J. E.	4,380 00	
Boyce, K. G.	3,780 00		Fudge, H.	3,120 00	
Breen, J. J.	3,060 00		Fuller, L. J.	3,120 00	
Brennan, C. P.	3,060 00		Fultz, J. H.	3,180 00	
Bricknell, A. G.	3,600 00		Garland, E. C.	3,480 00	
Bridgehouse, G. W. ...	3,300 00		Gaylard, R.	4,440 00	
Brien, T. R.	3,060 00		George, R.	3,180 00	
Brown, L. A.	5,400 00		Gibson, R.	3,180 00	
Brown, W. M.	3,840 00		Gittins, W. H.	3,660 00	
Burchill, C. S.	4,200 00		Given, J. A.	3,120 00	
Burt, H. R.	3,000 00		Gray, M. F.	3,480 00	
Buscomb, G. J.	3,420 00	529 19	Greenwood, H. D. ...	3,000 00	
Butler, E. A.	3,180 00		Hanrahan, F. E.	4,200 00	
Cameron, D. C.	3,660 00	520 35	Harley, J. P.	3,660 00	
Carey, C. J.	3,480 00	784 30	Harris, J. A.	3,060 00	
Carpenter, N. O.	4,440 00	1,111 87	Hart, T. F.	3,180 00	
Carson, N. T.	3,840 00		Hart, W. R.	3,480 00	
Casaubon, P. G.	3,000 00		Harvison, C. W.	3,960 00	
Cawthray, J. B.	3,120 00		Hearn, G.	3,420 00	
Chandler, W. H.	3,600 00		Heffler, G. F.	3,660 00	
Chomyn, M. W.	4,620 00		Herald, C. A.	5,400 00	
Comerford, C. P.	3,180 00		Hill, P. J.	3,660 00	
Conley, R. J.	3,000 00		Hiltz, C. L.	3,000 00	1,273 55
Conquer, S. F.	3,960 00		Hines, W.	3,180 00	
Cook, C. C.	5,400 00		Holden, C. W.	3,660 00	
Cormack, F. W.	3,180 00		Hudson, P. A.	3,300 00	
Creelman, W.	4,080 00		Hutten, J. C.	3,180 00	
Crook, A. B.	3,180 00		Izard, J. W.	3,600 00	
Crosskill, B.	3,060 00		Jackson, R.	3,660 00	
Crow, P. J.	3,060 00		Johnstone, M. B. M. .	4,440 00	
Dalsin, G. F.	3,600 00		Jones, C. F.	3,000 00	
Darling, D. I.	3,480 00		Jones, O.	3,060 00	
Davey, W. S.	3,180 00		Jones, T. T. H.	3,000 00	
Davidson, D. A.	3,420 00		Judge, R.	3,840 00	
Dawson, J. B.	3,120 00		Keirstead, R. M.	4,080 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Kerfoot, J. H.	3,840 00		Oldfield, K. J.	3,180 00	
Kilvert, F. E.	3,000 00		Osborne, B.	3,540 00	
Knights, S. F.	3,840 00		Palmeter, H. S.	3,180 00	517 23
Krakstad, H.	3,060 00		Patrick, J.	3,480 00	
Langlois, L. G.	3,480 00		Pearson, R.	5,700 00	811 07
Lay, G. R.	3,060 00		Pierce, J. F.	3,660 00	
Layfield, R. J.	3,180 00		Pineau, W. F.	3,720 00	
Lazenby, T. W.	3,240 00		Poirier, W. G.	3,180 00	
Lemieux, A. C.	3,120 00		Pon, H. R.	3,840 00	
Lemmon, C. C.	3,660 00	527 46	Pouliot, J. A.	4,020 00	
Levesque, C.	3,180 00		Power, J. J.	3,300 00	
Little, C. F.	3,180 00		Power, W. B.	3,180 00	
Livingstone, H. L. ...	4,380 00		Privett, A. C.	4,200 00	
Lovett, G. F.	3,660 00		Racine, L. A.	3,060 00	
Lowe, D. M.	5,040 00	1,541 64	Ramsay, W. A.	5,040 00	
Luther, G. M.	5,100 00	669 14	Reardon, J. H.	3,120 00	
MacDonald, H.	3,060 00		Reyno, W.	3,180 00	
MacDonald, L.	4,080 00	696 67	Richardson, R. R. ...	3,480 00	
MacDonald, W.	3,480 00		Riddell, M. K.	3,120 00	
MacDougall, H. S. ...	3,660 00		Roberts, R.	3,420 00	
MacGregor, R.	4,020 00		Robinson, D. H.	3,300 00	
MacKay, A.	3,000 00		Rolland, L. S.	4,740 00	
MacKay, W. R.	3,240 00		Rough, F. H.	3,660 00	
Macklin, H. R.	3,720 00		Rowan, J. L.	3,180 00	507 00
MacNab, J.	3,000 00		Rowe, T. K.	3,960 00	
MacNamara, H. N. ...	4,620 00		Rowlands, J. H.	3,420 00	
MacPherson, J. A. ...	3,480 00		Ryley, R.	3,060 00	
Madill, C. L.	3,420 00		Sands, G.	4,440 00	
Malerby, J. W. B.	3,060 00		Scott, S. H.	3,660 00	
Mansfield, A.	3,720 00		Sharpe, W. L. E.	4,080 00	
Martin, P. H.	3,180 00		Shupe, F. C.	3,120 00	
Martin, R. I.	3,000 00		Skerry, F. S.	3,840 00	
May, A. W.	3,180 00		Slade, K. G.	4,080 00	
McAteer, W.	3,060 00		Smedley, H.	3,180 00	
McCrary, R. C.	3,060 00		Smith, C. J. W.	3,300 00	
McDowall, M. E.	3,480 00		Smith, E.	3,660 00	
McFarlane, R. G.	3,720 00		Smith, Maynard S. ...	3,120 00	
McGowan, E. S.	3,420 00		Smith, Mervin S.	3,180 00	
McIntosh, W. G.	3,000 00		Sonet, E.	3,000 00	
McLaurin, W.	3,480 00		Stead, R. A.	3,720 00	
McNamara, J. A.	3,180 00		Stephen, G.	3,780 00	
Meads, E.	3,120 00		Stewart, R.	3,000 00	
Middleton, J.	3,960 00		Storey, G. T.	3,120 00	
Miller, E. J.	3,480 00		Streeter, H.	3,660 00	
Milne, J. D.	3,420 00		Sudall, R. H.	3,180 00	
Milnes, R. A. C.	3,420 00		Szabados, S. M.	3,000 00	
Mitchell, E. M.	3,060 00		Taylor, D. B.	3,060 00	
Moir, G. B.	3,180 00		Taylor, G. W.	3,300 00	
Monroe, J. F.	3,720 00	813 49	Taylor, L. B.	4,260 00	
Moore, F. J. R.	4,080 00		Thomas, H. W.	3,060 00	
Morten, R.	4,080 00		Thompson, R. K.	3,180 00	
Moss, W.	4,080 00		Thompson, S.	3,660 00	
Mossop, J. A.	3,540 00		Thornton, J. P.	3,180 00	
Muirhead, T. E.	4,080 00		Tolson, C. W.	3,120 00	
Murphy, E. P.	3,120 00		Tordoff, H.	3,480 00	
Murphy, J. F.	3,060 00		Tracy, A. H.	3,480 00	
Naish, F. T.	3,000 00		Tredwell, C. O.	3,480 00	
Naugler, W. A.	3,120 00		Trott, A.	5,040 00	
Neville, E. J.	5,040 00	1,275 11	Turner, F. E.	4,440 00	
Newton, C. H.	3,060 00		Vincent, U. J.	3,060 00	
Nichols, W. H.	3,660 00		Walsh, F. P.	3,060 00	
Nixon, R. J. E.	3,180 00		Weagle, E. G.	3,660 00	
Noonan, W. F.	3,060 00		Webber, B. E.	3,000 00	
O'Brien, V. G.	3,660 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Webster, A. R.	3,120 00	545 25	Wilkins, C. F.	3,480 00	
Welton, J. S.	3,660 00		Williams, F.	3,180 00	
Westburg, R. J.	3,060 00		Williams, L. R.	3,120 00	
Whelen, P. A.	3,960 00		Wood, C.	3,660 00	
White, G. A.	4,080 00		Wragg, G. E.	3,180 00	
White, R. A. S.	3,000 00		Young, C. H.	4,080 00	

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Borland, A. C.	\$ 2,390 09	Kingsbury, H. C. ..	1,156 49	O'Brand, M.	585 36
Boulger, J. J.	2,535 52	Mahoney, C. W.	2,239 86	Spence, G.	500 45
Campbell, D. A.	3,139 87	Martell, R. P.	542 25	Stevenson, R. C. ..	742 59
Gates, R.	621 72	Mason, G.	887 68	Van-Tuyt, T. K. ...	1,133 05
Green, F. D.	845 01	McLennan, R.	2,488 24	Vedal, M.	578 85
Hanson, W.	2,675 39				

AIR SERVICES

Salaried employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Anderson, W. H.	\$ 3,660 00		Lomas, E. G.	4,020 00	1,912 31
Angus, C.	3,480 00		Lovell, J. W.	3,480 00	
Anthony, F. W.	3,300 00		Lynch, C. V.	3,720 00	
Bate, W. A.	3,420 00		MacDonald, D.	3,180 00	
Booth, A. L.	3,300 00	\$ 798 59	Mallory, G. E.	3,960 00	
Burt, E.	3,030 00		McPherson, C.	3,300 00	
Bush, O. F.	5,100 00		Millar, R. E.	3,000 00	
Byrne, M. J.	3,000 00		Montgomery, G. R. ..	3,180 00	
Cairns, K. C.	5,040 00	691 85	Neil, J. P.	4,080 00	595 78
Card, M. L.	3,840 00	1,640 31	Noble, C. A.	3,060 00	
Carter, F. J.	4,800 00		Northover, H. W.	3,420 00	610 13
Carter, J. G.	3,000 00		O'Brien, G.	3,240 00	
Chapman, H. W. P. ..	4,080 00		O'Connell, E. R.	3,360 00	
Chlipalski, A. W.	3,480 00		Ostiguy, G. L.	5,040 00	
Clark, A. O.	3,540 00		Porter, L. V.	3,120 00	
Clarke, L. M.	3,840 00	625 69	Poushinsky, A. W.	3,660 00	
Coy, B. A.	4,080 00		Robinson, B. L.	4,080 00	
Crawford, A.	3,420 00		Rylance, J. H.	4,020 00	
Cuthbert, C. H.	3,480 00		Sanders, N. M.	3,060 00	
Devonish, W. G.	3,180 00		Savage, H. M.	3,060 00	
Dickson, W. W.	3,180 00		Scars, C. J.	3,060 00	
Donald, J. G.	3,540 00		Shiple, L. D.	3,060 00	
Fairbrother, W.	3,060 00		Sturrock, J. K.	3,180 00	
Forker, A. M.	3,060 00		Sutton, W. B. M.	3,420 00	
Gear, W.	3,060 00		Swerdfager, C. K.	3,240 00	
Goodenough, H. J.	4,440 00		Tant, V. E.	3,840 00	554 84
Halley, J.	3,840 00		Ward, A.	3,180 00	
Hamer, T. H.	3,420 00		Waters, A. W.	3,180 00	
Hand, D. H.	3,480 00		Wilson, P. T.	3,180 00	621 72
Handford, G. B.	3,180 00		Wilson, R. I.	3,060 00	
Harris, A. P.	3,840 00	698 30	Wilson, W. B.	4,080 00	
Herring, B.	3,660 00		Woodbridge, J. H.	3,420 00	709 55
Hodges, W. E.	3,000 00		Wright, F. E.	3,480 00	2,166 73

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Fitz-Henry, R. W. ...	\$ 516 84	Inch, E. C.	563 09	Murphy, S.	522 78
Gray, J. T.	1,458 85	King, N.	535 10	Van Dusen, F. W. ..	699 23
Hoover, J. P.	1,181 00	Machan, E. I.	689 19		

Suppliers receiving \$10,000 or over from this Department

NOTE.—Payments to certain contractors on public works contracts of \$5,000 or over are described in detail under the relevant votes and are therefore not included in the following list.

Abercorn International Ventures Ltd., Montreal, \$35,726.44; Acadia Dairy Company Ltd., Wolfville, N.S., \$15,758; Acadia Overseas Freighters Limited, Halifax, \$99,788.13; Acme Sheet Metal Company, Toronto, \$10,277.70; Acme Steel Co. Canada Ltd., Montreal, \$34,633.01; Acton Rubber Ltd., Acton Vale, Que., \$12,409.30; Acton Vale Silk Mills, Ltd., Acton Vale, Que., \$26,322.85; J. D. Adams, Limited, Paris, Ont., \$47,970.54; Adhy Construction Co., Ltd., Edmonton, \$32,887.45; Addison Industries Limited, Toronto, \$30,906.31; Aerovox Canada Ltd., Hamilton, Ont., \$18,273.34; The Ahearn and Soper Co. Ltd., Ottawa, \$13,194.91; Air Carrier Service Corporation, Washington, D.C., \$12,268.43; Air Equipment Service Ltd., Vancouver, \$20,900.52; Air Industries Inc., Arlington, Va., U.S.A., \$23,269.55; Aircraft Appliances and Equipment Limited, New Toronto, Ont., \$23,466.12; Aircraft Engine & Parts Corporation, New York, N.Y., U.S.A., \$46,870; Aircraft Industries of Canada Limited, Montreal, \$33,252.04; Alberta Construction Company, Edmonton, \$19,542.47; Alberta Launderers, Edmonton, \$35,112.39; Alberta Meat Company Ltd., Vancouver, \$81,682.22; Alberta Pacific Grain Co. (1943) Ltd., Calgary, Alta., \$10,339.14; Province of Alberta, \$135,095.63; University of Alberta, Edmonton, \$29,713.55; University of Alberta Hospital, Edmonton, \$21,126.04; Alberta (Victoria) Coal Co. Ltd., Victoria, \$81,089.67; Algoma Steel Corporation, Limited, Sault Ste. Marie, Ont., \$12,576.33; Allore Company Limited, Trenton, Ont., \$34,337.21; Aluminum Co. of Canada, Limited, Montreal, \$17,196.91; American Broom Company, St. Basile de Portneuf, Que., \$15,096.38; American Electroneering Co. Los Angeles, Cal., U.S.A., \$83,832.94; American Instrument Co., Inc., Silver Spring, Md., U.S.A., \$10,887.81; American Machine & Metals (Canada) Ltd., Toronto, \$15,256.40; American Optical Co. of Canada, Limited, Toronto, \$18,009.74; Anaconda American Brass, Limited, New Toronto, Ont., \$35,710.41; A. A. Anderson, Churchill, Man., \$12,215.70; Andre Lumber Co., Kingston, Ont., \$10,269.20; S. Anglin Co., Ltd., Kingston, Ont., \$52,684.03; Anglo-Canadian Oils, Ltd., Brandon, Man., \$126,212.19; R. Angus Limited, Victoria, \$10,741.07; Annapolis Dairy, Annapolis Royal, N.S., \$14,265.79; Annapolis Valley Canners Ltd., Hantsport, N.S., \$13,555.77; Anso of Canada Limited, Toronto, \$10,627.32; Anthes-Imperial Ltd., Winnipeg, \$27,935.91; Arco Drainage & Metal Products of Canada Ltd., Edmonton, \$20,963.76; Arrow Sales, Incorporated, Chicago, Ill., U.S.A., \$41,256.59; Asbestonos Corporation, Limited, St. Lambert, Que., \$17,793.53; Asgeirson's, Winnipeg, \$13,555.67; Ash-Temple Company Limited, Toronto, \$17,871.97; J. H. Ashdown Hardware Co., Ltd., Winnipeg, \$61,154.61; Associated Chemical Co. of Canada, Limited, Toronto, \$11,531.14; Associated Screen News Limited, Montreal, \$52,285.95; Associated Textiles of Canada, Limited, Montreal, \$29,643.04; Atlantic Acadia Sugar Sales Company, Ltd., Montreal, \$14,583.32; Atlas Asbestos Co., Ltd., Montreal, \$22,081.51; Atlas Lumber Co. (Edmonton) Ltd., Edmonton, \$10,247.12; Atlas Polar Co., Ltd., Toronto, \$14,856.93; Atlas Radio Corporation Ltd., Toronto, \$16,806.16; Atlas Steels Ltd., Welland, Ont., \$21,728.06; Atwater Poultry, Montreal, \$12,027.36; Atwood Limited, Montreal, \$13,134.50; Auger & Auger Limitée, Quebec, \$18,456.84; Austen Bros. Ltd., Halifax, \$26,598.60; Auto Electric Service Co., Ltd., Toronto, \$22,470.89; L'Auto-Neige Bombardier Limitée, Shefford, Que., \$23,274.69; Automatic Electric (Canada) Ltd., Toronto, \$31,286.19; Aviation Electric, Ltd., Montreal, \$1,066,653.35; Aviquipo of Canada Ltd., Montreal, \$13,748.69; Avon River Power Co., Ltd., Windsor, N.S., \$58,536.29; Ayre & Sons Ltd., St. John's, \$11,469.56; Aziz Fruit Co., London, Ont., \$11,334.55.

The B.G. Export Corporation, New York, N.Y., U.S.A., \$19,983.73; The Babb Company (Canada) Limited, Dorval, Que., \$127,924.37; Bach Simpson Limited, London, Ont., \$15,192.73; J. B. Baillargeon Express, Montreal, \$24,172.09; Ross Baker Motors Ltd., Vancouver, \$42,046.42; The Ball Planing Mill Co., Limited, Barrie, Ont., \$23,166.98; W. L. Ballentine Co., Ltd., Toronto, \$167,325.91; Baneroff Industries Ltd., Montreal, \$55,576.76; F. F. Barber Machinery Company, Toronto, \$63,455.22; Barker-Ray Limited, Whitehorse, Y.T., \$96,447.07; The Barrett Company, Limited, Montreal, \$17,488.40; The Barrie Glove & Knitting Co., Limited, Kitchener, Ont., \$10,505.49; Barringham Rubber & Plastics Limited, Oakville, Ont., \$10,737.11; Barry & Staines Linoleum (Canada), Ltd., Farnham, Que., \$16,387.47; Bartle & Gibson Co., Ltd., Victoria, \$14,347.30; Bastien Bros., Village des Hurons, Que., \$11,828.30; Bata Engineering, Batawa, Ont., \$16,181.13; Bauer and Black, Toronto, \$27,983.53; Bausch & Lomb Optical Co., Ltd., Toronto, \$11,459.50; Beaconing Optical & Precision Materials Co. Ltd., Montreal, \$21,932.06; Bear Equipment and Services Limited, Toronto, \$15,212.47; Gordon Beardmore & Co., Limited, Oakville, Ont., \$84,285.22; Beattie Auto-Body and Equipment, Ottawa, \$30,516.90; Beatty Bros., Limited, Fergus, Ont., \$51,232.55; Beaver (Alberta) Lumber Ltd., Calgary, Alta., \$28,618.86; W. C. Becker Equipment Co., Limited, Toronto, \$299,110.03; Alan B. Beddoe, Ottawa, \$13,649.87; Bekins Moving and Storage Company Limited, Vancouver, \$19,835.71; The Bell Telephone Co. of Canada, Montreal, \$396,863.22; A. M. Bell & Co. Limited, Halifax, \$12,643.89; Geo. H. Belton Lumber Co., Limited, London, Ont., \$27,944.44; Bennett & Wright Limited, Toronto, \$15,062.02; G. H. Bennett, Kingston, Ont., \$11,536.74; Benograph, Montreal, \$39,491.18; The Berec Battery Export Company Ltd., Hercules Place, Holloway, London, Eng., \$12,427.80; Bergerville Estates Limited, Quebec, \$11,500; The John Bertram & Sons Co. Ltd., Dundas, Ont., \$69,167.03; Bickle Seagrave, Limited, Toronto, \$61,272.80; Big 4 Van Lines Ltd., Edmonton, \$35,127.83; Bird-Archer Co., Ltd., Montreal, \$14,243.89; Bird Construction Co., Ltd., Winnipeg, \$25,323.11; Black & Decker Mfg. Co., Ltd., Toronto, \$16,306.40; Black-Sivalls & Bryson Ltd., Calgary, Alta., \$28,802.78; B. A. Blakney Ltd., Halifax, \$41,546.20; G. S. Blakeslee & Co., Limited, Toronto, \$32,642.34; Blue Ribbon, Limited, Winnipeg, \$17,253.63; The Boeckh Co., Ltd., Toronto, \$23,258.28; Bogdon & Gross Furniture Co. Ltd., Walkerton, Ont., \$16,639.52; Thomas Bonar & Co. (Canada), Ltd., Montreal, \$74,988.34; Boosey and Hawkes (Canada) Ltd., Toronto, \$32,265.39; The Borden Co., Ltd., Toronto, \$113,912.82; H. A. Borgerson, Limited, Vancouver, \$12,910.75;

G. A. Boulet Limitée, St. Tite, Que., \$53,597.25; Bourke & Mabey, Toronto, \$14,626.65; Bowler & Harrison, Goderich, Ont., \$16,435.60; S. F. Bowser Co., Limited, Hamilton, Ont., \$33,422.82; Boyle-Midway (Canada) Limited, New Toronto, Ont., \$25,099.48; Bradford Dyeing Association (Canada) Ltd., Toronto, \$16,408.17; Brandon Flying Club, Brandon, Man., \$10,224.60; Brandon Packers Ltd., Brandon, Man., \$27,408.62; Brandram-Henderson, Ltd., Montreal, \$43,054.79; J. H. Brandy Co. Ltd., Winnipeg, \$11,725.98; Anastase Brault Ltée., Montreal, \$26,813.75; Brennan Paving Co., Ltd., Hamilton, Ont., \$50,185.94; The Bristol Company of Canada, Limited, Toronto, \$14,336; British Aeroplane Engines, Ltd., Vancouver, \$519,657.22; British America Paint Co., Ltd., Victoria, \$73,132.52; British American Oil Co., Ltd., Toronto, \$343,716.44; B.C. Equipment Co., Ltd., Vancouver, \$32,240.36; British Columbia Electric Railway Company, Limited, Victoria, \$355,471.66; British Columbia Packers Limited, Vancouver, \$46,651.35; British Columbia Power Commission, Victoria, \$36,004.18; The British Columbia Sugar Refining Co., Ltd., Vancouver, \$14,419.06; British Columbia Telephone Co., Victoria, \$52,856.87; The University of British Columbia, Vancouver, \$45,276.54; British Ropes Canadian Factory, Ltd., Vancouver, \$14,353.61; British Yukon Navigation Co., Whitehorse, Y.T., \$1,858,939.33; The Brook Company (Western) Limited, Calgary, Alta., \$10,664.17; Brockville Public Utilities Commission, Brockville, Ont., \$18,048.70; Bronstein Bros., Montreal, \$10,875.74; The Brook Woollen Co. of Simcoe, Ltd., Simcoe, Ont., \$11,428.43; Brooks Equipment Limited, Winnipeg, \$13,953.50; Brooks Marble and Tile Co., Limited, Toronto, \$13,056.60; Brown Corporation, La Tuque, Que., \$20,541.42; Brown, Fraser & Company Limited, Vancouver, \$18,967.26; Brown & Rutherford Limited, Winnipeg, \$19,049.32; Stan Brown Transport Limited, Windsor, Ont., \$12,439.25; Bryant Electric Co., Ltd., Halifax, \$11,434.62; Builders Sales Limited, Ottawa, \$12,990.08; Building Products, Limited, Montreal, \$23,688.69; W. W. Burdett & Co., Winnipeg, \$16,681.56; Burgess Battery Co., Niagara Falls, Ont., \$24,793.80; Burns & Co. Limited, Calgary, Alta., \$438,980.61; Burns Fisheries, Limited, Halifax, \$17,941.25; P. Burns & Co., Ltd., Toronto, \$68,086.88; Burrows Motors Ltd., Edmonton, \$13,732.18; Burwash Mining Co., Ltd., Whitehorse, Y.T., \$19,281.50; Byers' Transport, Wainwright, Alta., \$12,002.68; A. F. Byers Construction Co., Ltd., Montreal, \$24,628.84.

C-O-Two Fire Equipment of Canada, Ltd., Toronto, \$10,024.64; Caldwell Linen Mills Limited, Iroquois, Ont., \$35,551.46; City of Calgary, Alta., \$85,757.09; Calgary Power Co., Ltd., Calgary, Alta., \$28,553.24; N. L. Callison, Watson Lake, Y.T., \$11,409.40; Gordon Campbell Ltd., Vancouver, \$102,290.98; Robert Campbell, Whitehorse, Y.T., \$18,827.26; Canada Bread Co., Ltd., Toronto, \$51,911.32; Canada Cement Co., Ltd., Montreal, \$67,568.20; The Canada Coach Lines, Limited, Hamilton, Ont., \$12,015.25; Canada Coal Ltd., Toronto, \$12,391.40; Canada and Dominion Sugar Co., Ltd., Montreal, \$33,671.98; Government of Canada—Canadian Arsenal Limited, \$2,255,163.93; Canadian Commercial Corporation, \$1,740,232.03; Department of Labour, \$24,932.75; National Film Board, \$24,076.28; National Harbours Board, \$35,536.71; National Research Council, \$131,717.56; Department of National Revenue, \$866,551.47; Northern Transportation Co. (1947) Ltd., \$243,293.49; Polymer Corporation, Limited, \$29,499.69; Department of Public Printing and Stationery, \$2,564,229.45; Department of Public Works, \$31,562.76; Royal Canadian Mounted Police, \$71,746.02; Department of Transport, \$3,075.22; Department of Veterans Affairs, \$739,475.50; Canada Grocers Limited, Brandon, Man., \$12,532.35; Canada Machinery Corporation, Limited, Galt, Ont., \$10,105.68; The Canada Metal Co., Ltd., Toronto, \$14,958.87; Canada Packers, Ltd., Toronto, \$1,723,313.50; Canada Paint Co., Ltd., Montreal, \$24,077.10; Canada Pharmacal Limited, London, Ont., \$13,541.79; Canada Starch Sales Co., Ltd., Montreal, \$36,347.48; Canada West Shoe Mfg. Co., Winnipeg, \$163,475.39; Canada Western Cordage Company, Ltd., Vancouver, \$15,416.66; Canada Wire & Cable Co., Ltd., Toronto, \$155,327.42; Canadair, Ltd., Montreal, \$13,696,575.16; Canadian Atlas Diesel Engines, Limited, Vancouver, \$14,914.06; Canadian Aviation Electronics Limited, Montreal, \$585,742.86; Canadian Bakeries, Ltd., Calgary, Alta., \$19,904.31; The Canadian Blower & Forge Co., Limited, Kitchener, Ont., \$15,016.07; The Canadian Bridge Co., Ltd., Walkerville, Ont., \$99,281.66; Canadian Canners, Limited, Hamilton, Ont., \$117,588.25; Canadian Canners (Western), Limited, Vancouver, \$30,233.02; Canadian Car & Foundry Co., Limited, Montreal, \$2,681,074.44; Canadian Cellulose Products Limited, Montreal, \$19,003.98; Canadian Converters' Co. Ltd., Montreal, \$161,230.10; Canadian Corps of Commissioners, Montreal, \$680,423.94; Canadian Cottons, Ltd., Montreal, \$239,020.26; The Canadian Drawn Steel Company, Limited, Hamilton, Ont., \$10,357.73; Canadian Dredge and Dock Company, Limited, Kingston, Ont., \$14,453.03; Canadian Dressed Meats Limited, Toronto, \$48,202.19; Canadian Durex Abrasives, Ltd., Brantford, Ont., \$54,182.54; Canadian Electrical Supply Co. Limited, Montreal, \$14,139.01; Canadian Fairbanks-Morse Co., Ltd., Montreal, \$255,958.90; The Canadian Fire Hose Company Limited, Montreal, \$32,122.47; Canadian Freightways Ltd., Calgary, Alta., \$214,806.64; Canadian General Electric Co., Limited, Toronto, \$1,451,256.69; Canadian General-Tower Limited Galt, Ont., \$33,722.15; Canadian Hoffman Machinery Co., Limited, Newmarket, Ont., \$14,487.02; The Canadian Import Co., Limited, Quebec, \$157,474.24; Canadian Industries, Ltd., Montreal, \$211,330.33; Canadian Ingersoll-Rand Co., Ltd., Montreal, \$46,473.12; Canadian Johns-Manville Co., Toronto, \$94,250.77; Canadian Kodak Sales, Ltd., Toronto, \$380,521.89; Canadian Laboratory Supplies, Ltd., Toronto, \$30,726.27; Canadian Laco Lamps, Ltd., Montreal, \$31,960.94; Canadian Laundry Machinery Co., Limited, Toronto, \$28,980.74; Canadian Lift Truck Ltd., Montreal, \$99,613.65; Canadian Line Materials Limited, Toronto, \$157,557.79; Canadian Liquid Air Co., Ltd., Montreal, \$81,140.47; Canadian Marconi Co., Montreal, \$742,480.04; Canadian National Carbon Co., Toronto, \$79,844.15; Canadian National Railways, Montreal, \$3,904,022.67; Canadian National Telegraphs, Montreal, \$217,933.32; Canadian Office and School Furniture Limited, Preston, Ont., \$28,468.20; Canadian Oil Companies Ltd., Toronto, \$668,732.23; Canadian Pacific Airlines, Ltd., Montreal, \$192,283.97; Canadian Pacific Express Co., Montreal, \$104,108.01; Canadian Pacific Railway Co., Montreal, \$3,018,384.67; Canadian Plywoods Limited, Montreal, \$12,121.09; Canadian Porcelain Co., Limited, Hamilton, Ont., \$12,411.66; Canadian Pratt & Whitney Aircraft Co., Ltd., Montreal, \$1,113,687.92; Canadian Shipping Brokers Ltd., London, Eng., \$163,754.76;

Canadian Steel Strapping Company Limited, Montreal, \$23,690.64; Canadian Utilities, Ltd., Calgary, Alta., \$16,553.49; Canadian Vickers, Ltd., Montreal, \$28,116.57; The Canadian Western Natural Gas, Light, Heat & Power Co., Ltd., Calgary, Alta., \$95,833.69; Canadian Westinghouse Co., Ltd., Hamilton, Ont., \$99,715.39; Canadian White Pine Co., Ltd., Vancouver, \$27,055.04; Canadian Wirebound Boxes, Limited, Toronto, \$63,931.57; Canadian Wm. A. Rogers, Ltd., Toronto, \$22,787.53; Canadian Wright, Ltd., Montreal, \$952,476.91; Canots Cadorette, St. Jean des Piles, Que., \$53,191.03; Cansfield Electrical Works, Limited, Toronto, \$27,296.70; Capital Coal Co., Limited, Winnipeg, \$35,430.32; Capital Storage Co., Ottawa, \$82,957.40; Carnation Co., Ltd., Toronto, \$54,454.85; Carpenter Motor Supply Limited, Toronto, \$40,850.29; C. W. Carry, Edmonton, \$11,531.95; W. A. Case & Son Mfg. Co., Buffalo, N.Y., U.S.A., \$10,589; "Casey Jones" Glove Mfg. Co. Limited, Winnipeg, \$17,804.50; Cassidy's Limited, Montreal, \$18,916.22; Magloire Cauchon Ltée, Quebec, \$405,914.34; Central Alberta Dairy Pool, Red Deer, Alta., \$14,733.32; Central Bridge Company Limited, Trenton, Ont., \$31,571.58; Central Canada Coal Co., Ltd., Brockville, Ont., \$22,478.84; Central Scientific Co., of Canada Ltd., Toronto, \$43,852.20; Chadwick-Carroll Brass & Fixtures, Limited, Hamilton, Ont., \$14,190.22; Champion Spark Plug Co., of Canada, Limited, Windsor, Ont., \$11,848.62; Champlain Oil Products Ltd., Montreal, \$98,541.16; Charter Bus Lines Ltd., Winnipeg, \$34,052.21; Charters Chemicals Ltd., Montreal, \$14,453.05; Chatham Industries Limited, Chatham, N.B., \$11,076.75; Chown Ltd., Kingston, Ont., \$19,859.43; Chrysler Corporation of Canada, Limited, Windsor, Ont., \$1,051,215.33; Circle Bar Knitting Co., Limited, Kicariend, Ont., \$14,825.12; Cities Service Oil Co., Ltd., Toronto, \$27,114.58; City Steam Laundry, Kingston, Ont., \$13,354.89; J. Clark & Son, Limited, Saint John, N.B., \$31,446.86; R. M. Clark Construction Co., Ltd., Montreal, \$21,234.46; W. H. Clark Lumber Co., Ltd., Edmonton, \$12,540.90; Howard Clay, Petawawa, Ont., \$13,600; Claydon Co., Ltd., Winnipeg, \$21,788.64; Clayton & Sons, Ltd., Halifax, \$143,218.69; Cluett, Peabody & Co. of Canada, Limited, Kitchener, Ont., \$13,823.05; Coal Sellers Co., Ltd., Calgary, Alta., \$43,214.88; Coastal Aviation Corporation, Alexandria, Va., U.S.A., \$13,210.93; Cockburn & Archer, Pembroke, Ont., \$14,362.22; The Code Felt & Knitting Co., Ltd., Perth, Ont., \$15,306.46; Codville Co., Ltd., Winnipeg, \$36,205.67; E. K. Cole Ltd., Southend-on-Sea, Essex, Eng., \$11,251.01; Coleman Lamp & Stove Co., Ltd., Toronto, \$23,942.96; Coleman Packing Co., Ltd., London, Ont., \$51,288.12; Collier's Ltd., Vancouver, \$15,276.81; Collins & Aikman of Canada, Ltd., Farnham, Que., \$83,561.95; Colliver & Huff, Picton, Ont., \$26,092.13; Colonial Coach Lines, Ltd., Ottawa, \$21,411.66; R. B. Colwell Ltd., Halifax, \$72,118.20; Combustion Engineering Corporation, Limited, Montreal, \$16,258.54; Commerce International China, Inc., New York, N.Y., U.S.A., \$21,500.29; Commercial Cartage & Transfer, Winnipeg, \$17,354.39; Commercial Caterers Limited, Toronto, \$121,533.50; Commonwealth Plywood Company Limited, Ste. Therese de Blainville, Que., \$10,110.35; Community Coal Co., Limited, Dartmouth, N.S., \$89,298.36; Computing Devices of Canada Ltd., Ottawa, \$156,729.68; Concrete Products, Limited, Regina, \$13,526.24; Congdon's Van & Storage, Edmonton, \$26,759.94; Conger Lehigh Coal Co., Ltd., Toronto, \$27,946.93; Connaught Medical Research Laboratories, Toronto, \$17,648.23; Ralph H. Connor, Halifax, \$14,148.75; Consolidated Equipment & Supply Company Limited, Vancouver, \$15,030; The Consolidated Mining & Smelting Co., of Canada, Limited, Montreal, \$14,771.79; Construction Equipment Co., Limited, Montreal, \$11,566.93; The Continental Paper Products, Limited, Ottawa, \$24,386.95; Contractors Supplies Limited, Regina, \$13,889.92; Cook Construction Company, Barrie, Ont., \$17,987.30; Cooke Cartage and Storage, Barrie, Ont., \$31,706.44; Cooperative Federée de Quebec, Montreal, \$31,783.88; J. H. Corbelle, St. Lin, Que., \$46,301.11; Cordage Distributors Limited, Toronto, \$57,449.71; Corex Ltd., Toronto, \$10,647.25; Corry Coal Company Ltd., Vancouver, \$18,896.36; Cosgrove Bros., Halifax, \$14,361.81; Cossor (Canada) Ltd., Montreal, \$141,480.86; Costello Equipment Co., Ltd., Calgary, Alta., \$15,826.11; J. A. & M. Cote, Ltd., St. Hyacinthe, Que., \$35,968.74; Cotter Bros., Ltd., Winnipeg, \$186,277.87; Coulter Copper & Brass Co., Limited, Toronto, \$14,978.94; James Cowan & Co. Ltd., London, Ont., \$46,953; Crane, Ltd., Montreal, \$274,895.80; Crawley Films Limited, Ottawa, \$32,769.53; Crescent Creamery Co., Ltd., Winnipeg, \$35,029.20; Crone Storage Company Limited, Vancouver, \$21,687.99; A. Cross & Co., Ltd., Toronto, \$14,358.70; Geo. W. Crothers, Ltd., Leaside, Ont., \$939,874.36; Crown Diamond Paint Co., Ltd., Outremont, Que., \$91,852.32; Croydon Hardware, Croydon, Que., \$67,570; Crystal Glass & Plastics Ltd., Toronto, \$18,598.31; Cullen Construction Company, Toronto, \$19,887.99; Cummins Diesel Sales of B.C., Ltd., Vancouver, \$17,925.71; Cunard White Star Ltd., Montreal, \$41,260.23; S. Cunard & Company Ltd., Halifax, \$181,113.94; A. B. Cushing Mills, Limited, Vancouver, \$19,386.61; Cusson Freres Limitée, Montreal, \$20,414.80; Chas. Cusson Limited, Montreal, \$32,495.18; Cyrus & Manning Ells Ltd., Port Williams, N.S., \$12,904.50.

H. Dagenais, Ottawa, \$123,310; L. A. Dahl, Wainwright, Alta., \$17,907; Daigle & Paul, Limited, Montreal, \$14,329.69; Daigle & Ross Ltée., Ste. Croix, Que., \$23,834.69; Darling Bros., Limited, Montreal, \$17,330.47; Town of Dartmouth, N.S., \$13,832.57; Dartmouth Coal and Supply Co., Ltd., Dartmouth, N.S., \$35,067.51; Davey, Paxman & Co. Ltd., Colchester, Eng., \$10,222.41; Geo. T. Davie & Sons Limited, Lauzon, Que., \$20,740.14; Davies Irwin, Ltd., Montreal, \$27,075.16; Chester Dawe, Limited, St. John's, \$16,438.46; B. W. Deane & Co., Ltd., Montreal, \$50,980.89; The de Havilland Aircraft of Canada, Ltd., Toronto, \$1,030,824.47; Philippe Demeules, Sorel, Que., \$11,612.55; Dental Co., of Canada Ltd., Toronto, \$15,590.16; J. M. Dessureault Inc., Quebec, \$12,556.85; The De Vilbiss Mfg. Co., Ltd., Windsor, Ont., \$64,471.22; Devon Lumber Company, Limited, Fredericton, \$15,201.15; Dial Industries Ltd., Calgary, Alta., \$12,143.40; Diamond T. Trucks Ltd., Toronto, \$76,860.37; Diesel & Marine Corporation, Oakville, Ont., \$20,107.90; F. B. Dixon Co., London, Ont., \$56,531.70; Joseph Dolan & Sons Ltd., Ottawa, \$15,631.45; Dominion Awning Co., Montreal, \$68,723.38; Dominion Bridge Co., Ltd., Montreal, \$53,458.15; Dominion Brush Mfg. Co., Limited, Granby, Que., \$10,171.83; Dominion Burlington Mills Ltd., Montreal, \$244,892.92; Dominion Catering Co., Ltd., Toronto, \$66,433.27; Dominion Chain Co., Limited, Niagara Falls, Ont., \$19,325.68; Dominion Coal Co., Ltd., Sydney, N.S.,

\$224,389.48; Dominion Concrete Co., Limited, Kemptville, Ont., \$15,592.64; The Dominion Dental Company Limited, Toronto, \$11,625.21; Dominion Engineering Company Limited, Montreal, \$15,626.79; Dominion Fabrics Limited, Dunnville, Ont., \$15,937.80; Dominion Hemstitch Work Co., Montreal, \$30,900; Dominion Hoist & Shovel Co., Limited, Montreal, \$64,727.61; Dominion Magnesium Limited, Haley, Ont., \$10,067.05; Dominion Oilcloth and Linoleum Co., Ltd., Montreal, \$69,479.07; Dominion Oxygen Co., Ltd., Toronto, \$31,661.40; Dominion Packaging Ltd., Montreal, \$181,756.60; Dominion Poultry Sales, Winnipeg, \$11,297.49; Dominion Road Machinery Co., Ltd., Goderich, Ont., \$30,841.92; Dominion Rubber Co., Ltd., Montreal, \$379,072.86; The Dominion Safe and Vault Co., Limited, Niagara Falls, Ont., \$14,005.65; The Dominion Sanitary Wiper Co., Limited, Montreal, \$15,715.72; Dominion Sound Equipments Limited, Montreal, \$19,527.55; Dominion Steel and Coal Corporation, Ltd., Montreal, \$105,473.70; Dominion Textile Company Limited, Montreal, \$148,706.80; Dominion Truck Equipment Co., Limited, Kitchener, Ont., \$15,333.84; Dominion Woollen & Worsted Limited, Toronto, \$27,318.62; James T. Donnelly Company Limited, Toronto, \$21,875.09; Doon Twines, Ltd., Kitchener, Ont., \$16,736.67; Doran & Price, Montreal, \$16,914.24; Harold J. Doran, Montreal, \$10,269.84; Dorothea Knitting Mills Limited, Leaside, Ont., \$16,834.81; Douglas Bros., Limited, Montreal, \$11,618.26; Dowell's Cartage & Storage Ltd., Victoria, \$16,120.90; Dowty Equipment (Canada), Ltd., Montreal, \$14,567.54; Drake Gibson Coal Ltd., Regina, \$15,258.23; C. W. Draper, Kingston, Ont., \$11,000; E. F. Drew & Co., Ltd., Montreal, \$30,900; Drummond, McCall & Co., Ltd., Montreal, \$52,944.34; A. Drury, Alliston, Ont., \$42,926.70; M. Drury, Alliston, Ont., \$15,910.31; C. A. Dunham Co., Ltd., Toronto, \$19,730.76; Dunlop Tire & Rubber Goods Co., Ltd., Toronto, \$149,491.36; J. P. Dupuis, Ltd., Verdun, Que., \$26,955.80; Duro Metalwares Limited, Hamilton, Ont., \$10,882.46; Dustbane Products Ltd., Vancouver, \$26,451.54.

Earl Sportswear Limited, Ste. Rose, Que., \$19,579.51; Eastern Canada Engines Limited, Montreal, \$25,153.92; Eastern Canada Stevedoring Co. Ltd., Montreal, \$12,625.21; Eastern Coal Co., Ltd., Saint John, N.B., \$23,501.77; Eastern Equipment Limited, Fredericton, \$17,237.58; Eastern Farm Products Co., Montreal, \$19,276.08; Eastern Light & Power Co., Ltd., Sydney, N.S., \$34,412.15; Eastern Steel Products, Ltd., Toronto, \$90,633.88; The T. Eaton Co., Ltd., Toronto, \$234,762.37; The E. B. Eddy Company, Hull, Que., \$18,486.37; City of Edmonton, \$129,538.72; Edmonton City Dairy, Ltd., Edmonton, \$25,956.03; Edmonton Paint & Glass Co., Ltd., Edmonton, \$14,378.54; Edmonton Produce Co. Ltd., Edmonton, \$28,413.12; Electric Motors Corporation, Indianapolis, Ind., U.S.A., \$14,250; Electrical Mfg. Co. Limited, Montmagny, Que., \$22,740; Electrolier Mfg. Co., Limited, Montreal, \$15,369.49; Electronic Associates Limited, Toronto, \$102,069.14; Electronic Materials International Ltd., Ottawa, \$98,917.89; Electronic Supply Co., (Ottawa), Ltd., Ottawa, \$17,507.83; Electronics, Montreal, \$38,340.40; The Fred Elgie Co., Ltd., Belleville, Ont., \$16,308.54; J. Elkin Company Limited, Montreal, \$72,451.40; Empire Brass Mfg. Co., Ltd., London, Ont., \$68,674.52; Empire-Hanna Coal Company Limited, Windsor, Ont., \$11,791.99; Empire Pants and Boys' Wear Co., Toronto, \$37,068.53; Empire Sash & Door Co., Ltd., Winnipeg, \$29,090.95; The Empire Shirt Mfg. Co. Limited, Louisville, Que., \$71,892.40; Engineered Buildings (Canada) Ltd., Edmonton, \$70,865.19; Engineering, Tool & Forgings Limited, St. Catharines, Ont., \$14,599.90; English Electric Company of Canada, Limited, St. Catharines, Ont., \$37,770.42; The Enterprise Foundry Co., Ltd., Sackville, N.B., \$14,644.67; Essex Packers Limited, Hamilton, Ont., \$10,077.94; T. H. Estabrooks Co., Ltd., Saint John, N.B., \$87,494.23; Evans, Coleman & Evans, Limited, Vancouver, \$20,843.91; Evans, Coleman & Johnson Bros., Ltd., Victoria, \$10,044.06; Ever-Ready Cleaners Limited, Toronto, \$10,065.86; Exide Batteries of Canada, Ltd., Toronto, \$277,115.35; Export Packers Limited, Toronto, \$66,374.14.

Faber & Co., Loretteville, Que., \$26,133.25; Fabricated Steel Products Company, Windsor, Ont., \$18,408.06; R. J. Fair Food Equipment Co., Toronto, \$27,757.56; Fairbanks Soap Co., Ltd., Toronto, \$29,930.43; The Fairey Aviation Company of Canada Ltd., Dartmouth, N.S., \$669,971.95; Fairholme Dairy, Clinton, Ont., \$13,047.70; Falls Manufacturing Limited, Smiths Falls, Ont., \$11,389.62; S. E. Farley & Son, Ottawa, \$10,377.09; Farmers' Ltd., Halifax, \$44,409.45; Fashion Glove Incorporated, Loretteville, Que., \$11,921.18; T. R. Faulds & Son, London, Ont., \$18,992; Fawcett & Grant Limited, Huntingdon, Que., \$38,685.29; F. W. Fearman Co., Ltd., Hamilton, Ont., \$78,339.97; Federal Electric Manufacturing Co., Ltd., Montreal, \$132,576.91; Federal Wire & Cable Co., Ltd., Guelph, Ont., \$20,266.14; Fergusson Atlantic Underwear, Ltd., Moncton, N.B., \$79,096.97; Fern Shoe Co., Penetanguishene, Ont., \$13,256.80; Ferranti Electric, Ltd., Toronto, \$135,327.86; Ferro Metal, Limited, Montreal, \$19,952.02; E. W. Finnie Reg'd., Montreal, \$27,243.54; Finning Tractor & Equipment Co. Ltd., Vancouver, \$54,220.63; Firestone Tire & Rubber Co. of Canada Ltd., Hamilton, Ont., \$158,636.44; First Co-operative Packers of Ontario, Ltd., Barrie, Ont., \$233,133.47; Firth Brown Steels Ltd., Montreal, \$12,150.65; F. W. Fischer & Son, Pembroke, Ont., \$10,366.62; Fisher Scientific Co., Ltd., Montreal, \$51,515.25; Fredric Flader, Inc., North Tonawanda, N.Y., U.S.A., \$18,862.76; Fleck Bros., Ltd., Vancouver, \$33,425.04; Fleet-Fiberlast Limited, Fort Erie, Ont., \$112,930.47; The Flintkote Company of Canada Limited, Toronto, \$20,055.11; Ford Motor Co. of Canada Ltd., Windsor, Ont., \$27,396.88; Anthony Foster & Sons Limited, Toronto, \$20,681.38; J. E. Fouchaux Company, New York, N.Y., U.S.A., \$162,385.73; The Foundation Company of Canada, Ltd., Montreal, \$4,795,708.41; Four Wheel Drive Auto Co., Ltd., Kitchener, Ont., \$426,334.62; Fournier Van & Storage Limited, Ottawa, \$30,240.19; Eudore Fournier & Fils, Piessisville, Que., \$26,307.46; A. E. Fowles Limited, Halifax, \$10,264.14; Fox Cartage, Trenton, Ont., \$32,709.75; Fraser Supplies Limited, Berwick, N.S., \$11,410.51; Fraser Valley Milk Producers' Association, Vancouver, \$12,408.85; The Freeman Wilson Company Limited, Calgary, Alta., \$11,659.09; French Advertising Services, Limited, Montreal, \$63,165.91; Frigidaire Products of Canada, Ltd., Leaside, Ont., \$581,252.29; Robert J. Frost, Halifax, \$12,905.46; Frost, The Mover, Kingston, Ont., \$28,619.31; Frost Steel & Wire Company, Limited, Hamilton, Ont., \$17,850.79.

G. & M. Equipment Co., North Hollywood, Cal., U.S.A., \$28,851.03; Gainers, Ltd., Edmonton South, Alta., \$65,137.87; Gamble Robinson Ltd., Ottawa, \$60,544.33; Gartshore-Thomson Pipe & Foundry Co., Ltd., Hamilton, Ont., \$13,384.75; Gas & Oil Products, Ltd., Calgary, Alta., \$63,897.67; Gas Accumulator Co. (Canada), Ltd.,

Toronto, \$25,565.17; J. R. Gaunt & Son (Canada) Co., Ltd., Montreal, \$12,802.78; General Dairies Limited, Moncton, N.B., \$11,868.93; The General Detroit Corporation, Canada, Ltd., Windsor, Ont., \$23,137.65; General Dry Batteries of Canada, Ltd., Toronto, \$12,587.22; General Electric X-Ray Corporation Limited, Montreal, \$28,532.74; General Enterprises, Whitehorse, Y.T., \$12,539.75; General Films Limited, Regina, \$11,766.17; The General Fireguard Corporation, Ltd., Windsor, Ont., \$17,576.23; General Milk Products of Canada, Ltd., Brockville, Ont., \$27,402.13; General Motors of Canada, Limited, Oshawa, Ont., \$753,421.61; General Paint Corporation of Canada, Ltd., Vancouver, \$19,673.59; General Steel Wares, Ltd., Montreal, \$135,595.48; The General Supply Co. of Canada Ltd., Montreal, \$25,419.82; The General Tire & Rubber Co. of Canada, Ltd., Toronto, \$23,251.55; The Georgian Bay Fruit Growers Limited, Thornbury, Ont., \$27,035.60; George C. German, Clinton, Ont., \$12,471.74; J. J. Gibbons, Limited, Edmonton \$11,205.93; The House of Otho Gibbons, Dartmouth, N.S., \$13,215.80; R. E. Gibson & Co., Simcoe, Ont., \$40,883.16; Giffen-Oshkosh Company, Toronto, \$14,210; Gilbert & Morrison Travel Agency, Ottawa, \$27,298.64; Gilchrist Lumber Co., Ltd., London, Ont., \$36,756.56; Gilfillan Bros., Inc., Los Angeles, Cal., U.S.A., \$50,049; Gilson Mfg. Co., Limited, Guelph, Ont., \$13,127.58; Gingras Construction, Trenton, Ont., \$11,534.92; Giroday Sawmills, Ltd., Vancouver, \$17,059.88; Gleason Works, Rochester, N.Y., U.S.A., \$10,827.30; Glen Roy Creamery and Frosty Lockers, Belleville, Ont., \$37,406.73; Glidden Co., Ltd., Toronto, \$13,463.16; Globe Oil Co. of Canada, Ltd., Westboro, Ont., \$27,825.91; Globelite Batteries, Ltd., Winnipeg, \$55,312.25; Jas. Glovers Dairy Ltd., Aylmer, Ont., \$14,075.49; G. H. Godsall Equipment Limited, Toronto, \$21,442.52; The Gold Glove Works, Montreal, \$19,173.33; Gold Medal Furniture Mfg. Co., Limited, Toronto, \$18,216.44; Howard Good, Edmonton, \$20,598.77; Charles Goodfellow Lumber Sales Ltd., Montreal, \$21,568.67; B. F. Goodrich Rubber Co. of Canada, Ltd., Kitchener, Ont., \$269,413.49; The Goodyear Tire & Rubber Co. of Canada, Ltd., New Toronto, Ont., \$292,019.20; Gordon & Belvea, Ltd., Vancouver, \$15,672.59; Graflex, Inc., Rochester, N.Y., U.S.A., \$30,516.25; Hugh M. Grant & Company, Ottawa, \$10,214.42; Stanley A. Grant, Toronto, \$20,949.75; Ludger Gravel & Fils Limitée, Montreal, \$11,235.53; Gray-Bonney Tool Co., Limited, Toronto, \$19,659.84; Gray Coach Lines Limited, Toronto, \$45,096.30; Great West Coal Co., Ltd., Brandon, Man., \$64,935.96; Great West Distributors Ltd., Calgary, Alta., \$12,160.83; The Great West Felt Co., Ltd., Elmira, Ont., \$13,185.21; The Great Western Garment Co., Ltd., Edmonton, \$114,146.53; Green & Kingyens, Trenton, Ont., \$32,940.21; A. P. Green Fire Brick Co., Ltd., Toronto, \$12,631.24; Greenfield Tap & Die Corporation of Canada, Limited, Galt, Ont., \$10,951.20; Greenshield-Hodgson-Racine, Limited, Montreal, \$11,589.40; Grenier & Barro, Montreal, \$31,452.44; Grinnell Co. of Canada, Ltd., Toronto, \$30,897.11; Grover Mills Ltd., Montreal, \$25,342.86; Guaranty Silk Dyeing & Finishing Co., Limited, St. Catharines, Ont., \$51,868.79; Guard-X Inc., Montreal, \$15,156.62; Guildfords, Limited, Halifax, \$11,879.67; Gummed Papers Limited, Brampton, Ont., \$43,550.08; The Gurney Foundry Co., Limited, Toronto, \$22,621.93; Gutta Percha & Rubber, Ltd., Montreal, \$39,691.43.

A. W. Hainsworth & Sons, Ltd., Leeds, Eng., \$17,560.86; City of Halifax, \$82,445.24; Halifax Motors Limited, Halifax, \$18,798.38; Halifax Painters and Decorators, Halifax, \$12,355.05; Halifax Shipyards, Ltd., Halifax, \$524,546.24; Hall Fuel, Ltd., Ottawa, \$32,587.02; W. J. Hall, Ottawa, \$18,252.50; The Halliday Brothers Limited, Toronto, \$29,051.53; Halliday, Dubé Lumber Co., Montreal, \$71,900.63; Hamilton Harbour Commissioners, Hamilton, Ont., \$16,443.05; Hammond Manufacturing Co., Limited, Guelph, Ont., \$10,759.23; M. G. Hanson & Son, Fredericton, \$20,344.47; Harbour Coal Company Limited, Toronto, \$81,537.12; J. and D. A. Harquail Co., Ltd., Campbellton, N.B., \$19,624.52; Harrisons & Crosfield (Canada) Ltd., Montreal, \$12,910.49; Harstone Coal Company, Winnipeg, \$17,713.30; Hart Battery Co., Ltd., St. Johns, Que., \$95,206.69; J. F. Hartz Co., Ltd., Toronto, \$14,119.76; Harvey & Co., Ltd., St. John's, \$24,054.36; Hathaway Instrument Company, Denver, Colorado, U.S.A., \$14,472.86; Hatley Craft, Limited, North Hatley, Que., \$10,361.86; Hatskin Timber Co., Ltd., St. Boniface, Man., \$15,789.18; Hayes-Lawrence Companies, Vancouver, \$11,042.55; Hayward Lumber Co. Ltd., Edmonton, \$63,629.52; Heaney Cartage & Storage Limited, Victoria, \$11,973.56; H. J. Heinz Company of Canada, Limited, Leamington, Ont., \$10,943.34; Hemlock Park Dairy, Limited, Kingston, Ont., \$17,550.39; Henderson Clothing Limited, Vancouver, \$235,988.93; Hepburn Bros., Picton, Ont., \$21,728.89; Hercules Sales Limited, Toronto, \$11,083.75; C. E. Hickey & Sons Limited, Hamilton, Ont., \$13,684.55; Hickman Tye Hardware Co. Ltd., Victoria, \$10,562.70; J. H. Hicks & Sons, Ltd., Bridgetown, N.S., \$49,655.45; Hill the Mover, Toronto, \$13,695.73; Edmund Hind Lumber Co., Ltd., Toronto, \$55,466.02; Hinde & Dauche Paper Co. of Canada, Ltd., Toronto, \$27,513.22; Hirtle & Stairs, Mahone Bay, N.S., \$19,008.65; Hobart Mfg. Co., Ltd., Toronto, \$183,781.75; Hobbs Glass, Ltd., London, Ont., \$58,084.70; T. Hogan & Co., Halifax, \$14,665.24; Holborn Trust Company Limited, London, Eng., \$18,578.23; The Holden Manufacturing Co., Ltd., Ottawa, \$226,569.72; R. M. Hollingshead Co. of Canada, Ltd., Toronto, \$19,367.63; R. T. Holman Ltd., Summerside, P.E.I., \$62,239.05; Home Oil Distributors, Ltd., Vancouver, \$63,604.01; Horne & Pitfield, Ltd., Calgary, Alta., \$33,005.20; E. B. Horsman & Son Limited, Vancouver, \$15,032.92; Hoskin Scientific Specialties, Montreal, \$10,682.36; Houde Laporte Inc., Lyster, Que., \$23,152.26; Houde, Laroche & Cie. Ltée., Ste. Croix, Que., \$18,980.62; Hoyt's Moving & Storage, Halifax, \$19,903.22; Hubbert's Food Services, Toronto, \$192,231.66; Huck Glove Co., Winnipeg, \$47,866.26; Hudson Hosiery Co., Limited, Hudson, Que., \$57,228.93; Hudson's Bay Company, Winnipeg, \$99,141.79; Hudson's Hope Coal Sales, Fort St. John, B.C., \$111,947.03; Huggard Equipment Co., Ltd., Winnipeg, \$10,242.81; Albert J. Huneault, Casselman, Ont., \$79,105.73; Frank Hunnicutt Ltd., Toronto, \$34,965.34; Huntingdon Woolen Mills, Limited, Huntingdon, Que., \$154,478.81; Hurdman Bros., Ottawa, \$22,172.64; Hygrade Appliances Ltd., Montreal, \$12,696.07.

Ideal Upholstering Co. Ltd., Montreal East, Que., \$304,874.24; Imperial Oil, Ltd., Toronto, \$4,852,779.04; Imperial Tobacco Sales Company of Canada, Limited, Montreal, \$11,116.44; Imperiale Fuels, Ltd., London, Ont., \$166,249.11; Inagineering Associates Incorporated, Hollywood, Cal., U.S.A., \$14,239.84; Independent Petroleum Corporation, Montreal, \$12,724.51; Industrial Machinery Co., Limited, Halifax, \$25,380.76; Industrial

& Road Equipment Ltd., Calgary, Alta., \$95,644.83; J. Ingebrigtsen, Churchill, Man., \$11,487.50; John Inglis Co. Ltd., Toronto, \$38,187.83; Ingram & Bell, Ltd., Toronto, \$26,826.44; Inland Gas & Oil Company Limited, Edmonton, \$35,748.20; Instruments Ltd., Ottawa, \$139,640.47; Insulation Industries (B.C.) Limited, Vancouver, \$20,526.81; Intercolonial Coal Company, Ltd., Westville, N.S., \$26,560.87; International Business Machines Co., Ltd., Toronto, \$105,386.44; International Electric Company Limited, Montreal, \$56,206.79; International Harvester Co. of Canada Limited, Hamilton, Ont., \$188,874.77; International Paints (Canada), Ltd., Montreal, \$32,946.63; The International Silver Co. of Canada, Limited, Hamilton, Ont., \$17,344.20; Irvin Air Chute, Ltd., Fort Erie N., Ont., \$968,958.63; Irving Oil Co., Ltd., Saint John, N.B., \$58,498.56; Ives Bedding Co. Limited, Cornwall, Ont., \$30,239.68.

J. R. Machinery Co. Ltd., South Edmonton, Alta., \$36,334.58; Jack & Heintz Precision Industries Inc., Cleveland, Ohio, U.S.A., \$62,585.10; Jackson's Bakeries Limited, Hamilton, Ont., \$11,101.35; James Storage and Cartage Company Limited, Calgary, Alta., \$41,578.27; The F. T. James Co., Ltd., Toronto, \$17,957.94; Roy James Construction Company Limited, London, Ont., \$31,321.78; Frs. Jobin Inc., Quebec, \$27,041; Johnson & Johnson, Ltd., Montreal, \$44,697.18; J. H. Johnson, Dawson Creek, B. C., \$18,684.93; S. E. Johnson, Winnipeg, \$15,121.83; Johnston Motor Co. Limited, Vancouver, \$31,166.05; Johnston National Storage Ltd., Vancouver, \$13,855.51; Jones Tent & Awning, Limited, Vancouver, \$202,104.01; Sid Jones Construction Co., Ltd., London, Ont., \$18,613; H. D. Justi & Son, Inc., Philadelphia, Pa., U.S.A., \$12,386.

Kane-Marr Limited, Winnipeg, \$58,322.44; Katchen Brothers, Calgary, Alta., \$20,020.52; Kaufman Rubber Co. Limited, Kitchener, Ont., \$43,363.26; Kellogg Co., of Canada, Limited, London, Ont., \$17,912.72; Kelly, Douglas & Co., Ltd., Vancouver, \$66,412.43; Kennedy Car Liner & Bag Co., Ltd., Woodstock, Ont., \$10,377.64; Kernath Mfg. Co. of Canada, Limited, Toronto, \$21,482.90; A. M. Kerr Equipment Limited, Toronto, \$31,030.91; Keyes Supply Co., Ltd., Ottawa, \$33,666.15; Walter Kidde & Co., of Canada, Limited, Montreal, \$55,860.44; Kingham-Gillespie Coal Co., Ltd., Victoria, \$50,882.08; City of Kingston, Ont., \$57,098.61; Kingston Roofing Insulating Co., Kingston, Ont., \$10,452.57; Kraft Foods Ltd., Montreal, \$42,207.38; Kramer Tractor Co., Ltd., Regina, \$63,106.24; Kummel-Shipman Electric Ltd., Winnipeg, \$211,553.15.

Labrador Construction Company Ltd., Montreal, \$18,802.68; LaFrance Fire Engine and Foamite Ltd., Toronto, \$48,586.57; R. Laidlaw Lumber Co., Ltd., Toronto, \$18,866.47; Lakeview Pure Milk Dairy, Barrie, Ont., \$51,131.02; Charles E. Lamarre, St. Jean, Que., \$19,262.38; Langmuir Paints, Oakville, Ont., \$33,042.79; Lanigan Lumber Ltd., Halifax, \$49,975.52; F. LaPalm, Belleville, Ont., \$23,015.50; A. G. Larson, Winnipeg, \$10,269.09; S. F. Lawrason & Co., Limited, London, Ont., \$10,049.33; Fred Lawton, New Mill, Nr. Huddersfield, Yorks., Eng., \$13,672.49; Leach Textiles Limited, Huntingdon, Que., \$135,868.10; John Leckie Ltd., Toronto, \$32,794.91; Lee Dye Sons, Victoria, \$16,990.13; Legg Bros., Limited, Toronto, \$12,480; The Arthur S. Leitch Co., Limited, Toronto, \$14,074.59; Lemieux & Freres, St. Jean, Que., \$18,950.37; Levitt-Safety Limited, Toronto, \$45,669.40; Levy Auto Parts Company Limited, Toronto, \$236,167.61; Lincoln Canning Co., St. Catharines, Ont., \$15,109.22; Lincoln Electric Co. of Canada, Limited, Leaside, Ont., \$11,799.83; Linde Canadian Refrigeration Co., Limited, Montreal, \$11,246.95; Lintet Metal Industries Limited, Renfrew, Ont., \$31,245.96; Thomas J. Lipton, Limited, Toronto, \$11,943; Liquid Carbonic Canadian Corporation Limited, Montreal, \$23,473.65; Lockhart Woodworkers, Limited, Moncton, N.B., \$26,811.32; City of London, Ont., \$19,942.77; London Furniture Co., London, Ont., \$12,041.40; London Motor Products Ltd., London, Ont., \$46,901.34; Harold Long, Trenton, Ont., \$24,057.75; The H. Y. Louie Company Limited, Vancouver, \$15,464.61; Lundy Fence Co., Limited, Toronto, \$10,024.85.

MacArthur and Son Limited, Brandon, Man., \$11,762.69; MacArthur Transportation Co. Ltd., Brandon, Man., \$27,052.20; MacCosham Storage & Distributing Co. (Calgary) Ltd., Calgary, Alta., \$60,477.91; MacCulloch Building Products Ltd., Halifax, \$23,918.07; MacDonald Brothers Aircraft, Ltd., Winnipeg, \$1,164,199.34; MacDonalds-Consolidated Limited, Winnipeg, \$28,831.26; Macdonnell & Conyers, Ltd., Ottawa, \$13,682.70; MacFarlane-Lefavre, Ltd., Montreal, \$15,127.60; MacGregor the Mover, Kingston, Ont., \$25,128.55; John MacIsaac, Whitehorse, Y.T., \$24,011.32; Mack Trucks (Canada), Ltd., Toronto, \$222,212.78; MacKenzie & Thayer Ltd., Saskatoon, Sask., \$21,844.42; MacKenzie, White & Dunsmuir, Limited, Vancouver, \$15,136.84; MacLachlan Lumber & Woodworking Co., Kingston, Ont., \$13,590.96; MacLaren Advertising Company Ltd., Toronto, \$330,635.29; H. R. Macmillan Sales, Ltd., Montreal, \$72,266.04; Mae's Northern Transport Co. Ltd., Edmonton, \$10,231.11; Main & Renssaw, Edmonton, \$10,784.75; W. H. Malkin & Co., Ltd., Vancouver, \$23,048.87; Mallinckrodt Chemical Works, Limited, Montreal, \$14,970.92; P. R. Mallory & Co., Inc., Indianapolis, Ind., U.S.A., \$19,072.12; Manitoba Dairy & Poultry Co-operative Ltd., Winnipeg, \$52,974.33; Manitoba Power Commission, Winnipeg, \$146,073.07; Province of Manitoba, \$38,179.81; The Manitoba Sugar Co., Ltd., Winnipeg, \$14,409.06; The University of Manitoba, Winnipeg, \$10,575.42; Manning Eggleston Lumber Co., Limited, Calgary, Alta., \$19,556.15; Manning Equipment Ltd., Halifax, \$25,872.38; Maple Leaf Dairy Ltd., Halifax, \$29,339.43; Maple Leaf Milling Co., Limited, Toronto, \$24,049.03; Marchand Electrical Co., Ltd., Ottawa, \$14,703.14; Marine Industries, Ltd., Montreal, \$1,380,638.39; Maritime Accessories Limited, Halifax, \$20,328.69; Maritime Electric Co., Ltd., Fredericton, \$20,395.32; Maritime Paper Products Limited, Halifax, \$11,183.76; Maritime Telegraph and Telephone Co., Ltd., Halifax, \$94,663.10; Markdale Creamery & Produce Co., Markdale, Ont., \$46,379.52; Marpole Coal Co. Ltd., Vancouver, \$74,696.56; The Marquette Metal Products Company, Cleveland, Ohio, U.S.A., \$13,752.86; Marshall-Wells Co., Ltd., Winnipeg, \$162,759.66; Marshalls Co., Ltd., Toronto, \$65,785.16; Martin-Senour Co., Limited, Montreal, \$13,438.36; Marvel Products Ltd., Montreal, \$21,459.54; Mascoc Electric Company Limited, Toronto, \$26,580.94; Master Craft Uniform Co. Reg'd., Quebec, \$52,200; Mathews Conveyor Co., Limited, Port Hope, Ont., \$11,741.72; Sol Max, Ottawa, \$11,927.61; Mayno Davis Lumber Co., Ltd., Ottawa, \$22,142.46; R. M. Maze, Transportation, Edmonton, \$96,712.77; T. McAvity & Sons, Ltd., Saint John, N.B., \$11,756.59; W. D. McBride, London, Ont., \$41,605.25; McCallum Transport Limited, Oshawa, Ont.,

\$12,488.85; Lindsay McCarthy, Petawawa, Ont., \$24,257.28; McColl-Frontenac Oil Co., Ltd., Toronto, \$109,616.56; McConvery-Mudge Limited, Toronto, \$26,165.05; McCurdy Supply Co., Ltd., Winnipeg, \$49,741.61; McElroy Manufacturing Corporation, New York, N.Y., U.S.A., \$34,934.35; H. J. McFarland Construction Company, Pictou, Ont., \$24,629.26; McGavin Bakeries, Ltd., Vancouver, \$17,696.16; McGill University, Montreal, \$18,522.69; McGregor Shirt Co., Ltd., Hamilton, Ont., \$32,028.15; McIntosh Granite Co., Ltd., Toronto, \$14,735.48; McKee Moving & Storage Co., Saskatoon, Sask., \$10,010.74; McKeefery Catering Co., Toronto, \$38,705.52; McKenzie's Milk Products, Ltd., Halifax, \$46,671.23; McKerie Automotive Ltd., London, Ont., \$1,536.39; D. K. McLaren, Limited, Montreal, \$15,163.77; W. McLaren, Shilo, Man., \$20,446.68; McLennan, McFeely & Prior, Ltd., Vancouver, \$69,042.16; McLeod River Hard Coal Co. (1941) Ltd., Nanaimo, B.C., \$11,096.52; McMullen Supplies, Ltd., Ottawa, \$27,413.36; C. A. McMurty Furniture Ltd., Toronto, \$27,376.98; McNeill's Van & Storage Limited, Edmonton, \$21,443.15; McQuay Norris Mfg. Co. of Canada Limited, Toronto, \$34,575.27; Meakins & Sons Ltd., Hamilton, Ont., \$19,496.44; Measurement Engineering Ltd., Arnprior, Ont., \$66,925.71; Medalta Sales (Maritime) Ltd., Halifax, \$11,397.95; R. P. Medhurst & Sons, Calgary, Alta., \$19,199; Medland Machinery Ltd., Winnipeg, \$23,566.81; Megantic Mfg. Co., Lake Megantic, Que., \$39,334.22; Meldrum the Mover, Montreal, \$21,167.42; Merchants Coal Company, Limited, Montreal, \$13,635.73; Merck & Co., Limited, Montreal, \$17,114.53; The Merco Wholesale Ltd., Edmonton, \$62,215.64; Mercury Mills, Ltd., Hamilton, Ont., \$96,595.02; Metals Ltd., Edmonton, \$97,959.44; Metropolitan Broadcasting Service Ltd., Toronto, \$29,173.24; Mile End Fruit Exchange Inc., Montreal, \$25,241.54; John Millen & Son Ltd., Montreal, \$63,426.56; Miller & Gabbe, Montreal, \$23,280.24; The Mills Equipment Company, Limited, London, Eng., \$10,878.50; J. Milton Limited, Kamloops, B.C., \$11,452.76; Mine Safety Appliances Co. of Canada, Limited, Toronto, \$49,134.59; The Miner Rubber Co., Limited, Granby, Que., \$54,498.45; Minneapolis-Honeywell Regulator Co., Limited, Leaside, Ont., \$18,673.75; Mitchell & Currie Ltd., Prince Rupert, B.C., \$17,621.58; Mitchell Manufacturing Company Limited, Toronto, \$15,037.33; The Robert Mitchell Co., Ltd., Montreal, \$101,002.85; Modern Construction Ltd., Moncton, N.B., \$234,252.43; Modern Dairies Ltd., Winnipeg, \$28,328.24; Modern Motors, Calgary, Alta., \$13,158.09; Modern Tool Works, Ltd., Toronto, \$71,323.32; Moffats Ltd., Weston, Ont., \$797,753.93; Monahan Supply Corporation Limited, Toronto, \$120,082.79; Monarch Knitting Co., Ltd., Toronto, \$78,973.50; The Monarch Lumber Co., Limited, Saskatoon, Sask., \$17,038.16; Monarch Overall Mfg. Co., Limited, Winnipeg, \$71,107.84; Moncton Electricity & Gas Co., Ltd., Moncton, N.B., \$30,363.16; Moncton Lumber Co., Limited, Moncton, N.B., \$17,527.10; City of Montreal, \$32,715.64; The Montreal Cottons Ltd., Valleyfield, Que., \$736,388.07; Montreal Locomotive Works, Limited, Montreal, \$121,173; Montreal Shipping Co., Limited, Montreal, \$69,193.45; Montreal Suspenders & Umbrellas Limited, Montreal, \$17,454.19; Montreal Swiss Embroidery Works Limited, Montreal, \$13,262.60; Montrose Worsteds Mills Inc., Granby, Que., \$181,144.78; Moore Bros. Machinery Co. Ltd., Montreal, \$14,291.56; Moore-Whittington Lumber Co., Ltd., Victoria, \$36,333.85; Morantz Beef Co., Montreal, \$19,019.99; Henry Morgan & Co., Limited, Montreal, \$14,305.07; The Herbert Morris Crane & Hoist Co., Ltd., Niagara Falls, Ont., \$15,799.83; James Morrison Brass Mfg. Co., Ltd., Toronto, \$18,645.65; Motor Car Supply Co., of Canada, Ltd., Calgary, Alta., \$16,022.48; Motor Engineering Corp., Toronto, \$58,303.23; Mount Enterprise Limited, Montreal, \$688,346.15; Mount Royal Metal Co., Ltd., Montreal, \$14,405.57; Moyer School Supplies Ltd., Montreal, \$23,973.55; Mumford Medland, Ltd., Winnipeg, \$25,841.05; Munderloh & Co. Ltd., Montreal, \$19,450.10; The Murphy Paint Co., Ltd., Montreal, \$37,502.84; Alexander Murray & Co., Ltd., Montreal, \$39,650.76; Mussels Canada Ltd., Toronto, \$273,222.59; Mutual Growers Market Ltd., Toronto, \$27,481.69.

Nabob Foods Ltd., Vancouver, \$47,637.54; National Association of Broadcasters, Washington, D.C., \$13,230; National Brake & Clutch Service, Ottawa, \$33,056.95; National Dairy, Ottawa, \$17,054.17; National Drug & Chemical Co. of Canada, Montreal, \$18,904.78; National Grocers Co., Ltd., Toronto, \$55,732.86; National Iron Corporation, Ltd., Toronto, \$172,397.83; National Lace & Embroidery Works, Montreal, \$25,193.62; National Motors Limited, Winnipeg, \$11,184.65; National Painting & Decorating Co., Limited, Toronto, \$16,101.90; Navy League of Canada, Montreal, \$41,696.23; Needlecraft Mills, Ltd., St. Hyacinthe, Que., \$22,134.83; L. O. Neily & Co., Ltd., Aylesford, N.S., \$92,298.52; Nelson-Raymond Lumber Company, Calgary, Alta., \$16,135.67; Nelson Wood Products, Wheatley, Ont., \$46,980.95; Ness Electric Co., Medicine Hat, Alta., \$14,015.14; New Brunswick Electric Power Commission, Saint John, N.B., \$40,231.79; Province of New Brunswick, \$13,949.20; New Brunswick Telephone Co., Ltd., Moncton, N.B., \$39,931.50; New Method Laundries Ltd., Victoria, \$37,587.73; New York Central Railroad Co., New York, N.Y., U.S.A., \$22,976.21; Newfoundland Coal Company Limited, St. John's, \$14,311.35; Newfoundland Light & Power Co., Ltd., St. John's, \$10,031.69; S. H. Newman Company, Limited, Toronto, \$10,647.76; Niagara Paint & Chemical Co., Ltd., Hamilton, Ont., \$10,881.50; The Nichols Chemical Co., Limited, Montreal, \$13,767.41; R. H. Nichols, Limited, Toronto, \$36,706.82; Nicholson File Company, Port Hope, Ont., \$12,694.92; Nickoll Agencies, Montreal, \$32,496.10; Noranda Copper and Brass Limited, Montreal East, Que., \$12,843.61; North American Aviation Inc., Los Angeles, Cal., U.S.A., \$342,313.07; North American Buildings, Ltd., Winnipeg, \$151,029.84; North American Lumber & Supply Co. Limited, Winnipeg, \$17,603.35; North American Telegraph Co., Montreal, \$22,362.93; North American Trucking & Distributing Co., Dawson Creek, B.C., \$34,575.87; North Star Oil, Ltd., Winnipeg, \$15,330.87; North West Sportswear Company, Toronto, \$280,862.04; Township of North York, Willowdale, Ont., \$34,488.76; Northern Alberta Dairy Pool, Ltd., Edmonton, \$25,300.17; Northern Alberta Railways Co., Edmonton, \$101,873.02; Northern Asbestos & Building Supplies Ltd., Calgary, Alta., \$10,693.38; Northern Commercial Co., Ltd., Whitehorse, Y.T., \$15,071.47; Northern Electric Co., Ltd., Montreal, \$1,296,724.75; Northern Electric Equipment Co., Toledo, Ohio, U.S.A., \$11,063.25; Northern Fuels, Dawson Creek, B.C., \$10,676.33; Northern Hardware Co. Limited, Edmonton, \$20,198.34; Northern Potato & Vegetable Co., Ltd., Edmonton, \$12,157.47; Northern Radio Company Incorporated, New York, N.Y., U.S.A., \$96,180.73; Northwest

Industries Ltd., Edmonton, \$714,536.58; Northwestern Creamery Limited, Victoria, \$36,460.17; Northwestern Utilities, Ltd., Edmonton, \$78,629.37; Nova Scotia Light & Power Co., Ltd., Halifax, \$369,345.74; Nova Scotia Power Commission, Halifax, \$19,859.88; Province of Nova Scotia, \$31,137.41; Nova Scotia Waterproofers, Halifax, \$13,852.17; Nuffield Exports Limited, Cowley, Oxford, Eng., \$12,153.75.

George R. Oake Ltd., Edmonton, \$43,289.65; Ogilvie Flour Mills Co., Limited, Montreal, \$13,878.59; A. T. O'Leary & Co., Halifax, \$212,780.53; Olive & Dorion, Limited, Montreal, \$10,267.28; The Ontario Hughes-Owens Co., Ltd., Ottawa, \$417,928.65; Ontario Hydro-Electric Power Commission, Toronto, \$264,642.46; Ontario Laundry, Limited, Calgary, Alta., \$11,190.70; Ontario Motor Supplies, London, Ont., \$33,958.36; Ontario Northland Railway, North Bay, Ont., \$12,906.87; Otaco, Ltd., Orillia, Ont., \$18,660.59; City of Ottawa, \$125,888.47; Ottawa Fruit Supply Limited, Ottawa, \$12,193.70; Ottawa Hydro-Electric Commission, Ottawa, \$16,608.48; Ottawa Paint Works, Ltd., Ottawa, \$26,989.53; The Ottawa Sanitary Laundry Company Limited, Ottawa, \$18,623.32; Ottawa Typewriter Co. Ltd., Ottawa, \$25,147.65; Oxford Woollen Mills, Limited, Oxford, N.S., \$29,147.75.

Pacific Meat Co., Ltd., Vancouver, \$165,152.02; Pacific Produce Company Ltd., Vancouver, \$36,835.27; Clarence E. Page, Oklahoma City, Okla., U.S.A., \$26,506.66; Palm Dairies, Ltd., Calgary, Alta., \$54,370.23; Palmer-McLellan Shoe Co., Ltd., Fredericton, \$23,658.60; Paradis & Sons Limited, Montreal, \$15,928.03; Partridge-Halliday Ltd., Winnipeg, \$262,101.98; The J. Pascal Hardware Co., Ltd., Montreal, \$30,983.84; Paton Mfg. Co., Ltd., Montreal, \$102,028.29; Peck Clothing Co., Limited, Montreal, \$110,639.06; Peerless Laundry Ltd., Vancouver, \$27,035.34; The Peerless Machine & Tool Co., Limited, Guelph, Ont., \$17,006; The Pembroke Electric Light Co., Ltd., Pembroke, Ont., \$20,460.01; The Pembroke Laundry Cleaning & Dyeing Co., Pembroke, Ont., \$11,893.11; Penmans, Ltd., Paris, Ont., \$25,637.22; Pennock Engineering, Ottawa, \$17,535.60; People's Gas Supply Co., Ltd., Ottawa, \$11,181.54; Perfection Dairy, Limited, Montreal, \$10,722.65; Perkins & Evans Lumber Co., Calgary, Alta., \$16,993.13; Hormisdas Perron, St. Jean, Que., \$11,051.50; Perth Dye Works Ltd., Winnipeg, \$28,372.37; Pesner Bros. Ltd., Montreal, \$28,849.68; C. H. Petch & Sons Limited, Ottawa, \$4,051.13; Pfeiffer's Inc., Quebec, \$12,963.46; Charlie Philp Ltd., Vancouver, \$22,713.81; Phoenix Engineered Products Ltd., Toronto, \$581,162.53; Photographic Stores Ltd., Ottawa, \$17,800.55; The Photographic Survey Corporation Limited, Toronto, \$71,249.04; Photostat Corporation, Toronto, \$18,878.38; Picker X-Ray of Canada Ltd., Montreal, \$13,896.39; Picton Foundry & Machine Company, Limited, Picton, N.S., \$20,103.50; Piercey Supplies, Ltd., Halifax, \$80,732.02; Pilkington Glass Limited, Montreal, \$13,486.52; Pioneer Fruit & Vegetable Co., Ltd., Victoria, \$26,427.63; Pleasant View Dairy Ltd., Pembroke, Ont., \$20,312.95; Poole Construction Co., Ltd., Edmonton, \$1,161,403.87; H. H. Popham and Company Limited, Ottawa, \$78,081.33; Porritts & Spencer (Canada) Limited, Hamilton, Ont., \$18,804.24; Powell Equipment Co., Ltd., Winnipeg, \$59,008.89; B. W. Powers & Son, Trenton, Ont., \$68,818.89; Powertronic Equipment Limited, Toronto, \$22,714.27; Prairie Equipment & Radiators Limited, Winnipeg, \$25,301.41; Precision Machine & Foundry, Ltd., Calgary, Alta., \$87,946.77; Premier Construction Co., Ltd., Vancouver, \$26,158.86; Premier Industrial, Limited, Edmonton, \$16,730.19; Preenco Progress and Engineering Corporation Ltd., Toronto, \$98,854.16; Prest-O-Lite Battery Co., Limited, Toronto, \$66,059.31; Presto Recording Corporation, Hackensack, N.J., U.S.A., \$59,990.13; Preston-Noelting Limited, Stratford, Ont., \$14,300.11; John C. Preston Ltd., Ottawa, \$136,431.71; Price Yards Limited, London, Ont., \$53,341.45; J. L. E. Price & Co. Ltd., Montreal, \$29,447.60; The Producers Dairy, Limited, Ottawa, \$10,659.24; Product Engineering Company, Windsor, Ont., \$98,959.19; Progress Spring Bed Limited, Montreal, \$11,999.19; Provincial Electric Ltd., Halifax, \$19,663.42; Provincial Transport Co., Montreal, \$27,882.55; Geo. R. Prowse Range Co. Ltd., Montreal, \$64,174.01; Purdy Bros, Limited, Halifax, \$34,162.45; Purity Flour Mills Ltd., Toronto, \$16,398.98; John Pye Company, Montreal, \$14,191.63; Pyrene Mfg. Co. of Canada, Ltd., Toronto, \$18,409.40.

Quaker Oats Co. of Canada, Ltd., Peterborough, Ont., \$25,089.09; Quebec Hydro-Electric Commission, Montreal, \$120,952.70; Quebec Power Co., Quebec, \$50,030.21; Province of Quebec, \$11,306.26; Queen's University, Kingston, Ont., \$15,374.70; Quinn Lumber and Builder's Supply Co. Ltd., London, Ont., \$38,730.20.

R.C.A. Victor Co., Ltd., Montreal, \$1,209,621.64; Radio Engineering Products Limited, Montreal, \$232,469.19; Radio Ham Shack Inc., New York, N.Y., U.S.A., \$18,284.68; Railway & Power Engineering Corporation, Limited, Toronto, \$216,618.43; Robert Rankin and Company, Montreal, \$15,113.65; M. Rawlinson, Limited, Toronto, \$10,718.25; Ray-O-Vac (Canada) Ltd., Winnipeg, \$65,829.22; Joseph Read & Co., Ltd., Summerside, P.E.I., \$59,906.19; Harry V. Redden, Cardinal, Ont., \$197,774.24; The Regent Knitting Mills, Limited, Montreal, \$240,604.75; City of Regina, \$46,183.65; Regina Sash & Door Co., Limited, Regina, \$10,576.98; Reliance Petroleum Limited, London, Ont., \$104,546.31; Rest-Glow Manufacturing Company Ltd., Montreal, \$69,957.96; Revelstoke Sawmill Co., Ltd., Calgary, Alta., \$25,120.80; Rheem Canada Ltd., Hamilton, Ont., \$43,901.96; Richards-Wilcox Canadian Co., Ltd., London, Ont., \$13,082.94; James Richardson & Sons Limited, Winnipeg, \$50,116.21; Richardson Road Machinery Co., Limited, Saskatoon, Sask., \$14,793.58; Richelieu Valley Export Import Reg'd., St. Jean, Que., \$31,616.69; The Township of Richmond, Brighouse, B.C., \$13,725.13; Ripley and Associates, Edmonton, \$19,775.29; Robertson Bros. (Chilliwick) Ltd., Chilliwick, B.C., \$47,215.62; Farquhar Robertson Limited, Montreal, \$13,206.46; The James Robertson Co., Ltd., Montreal, \$17,420.59; Thomas Robertson & Co., Ltd., Montreal, \$70,567.10; Wm. Robertson & Son, Limited, Halifax, \$11,207.37; Bruce Robinson Electric Ltd., Calgary, Alta., \$27,970.68; Roblin Dairy, Belleville, Ont., \$41,118.22; Rodney Contractors Ltd., Yarmouth, N.S., \$20,137.52; A. V. Roe Canada Limited, Toronto, \$17,090,834.98; Rogers Majestic Ltd., Toronto, \$287,034.31; Rogers Montreal Limited, Montreal, \$320,826.86; Rollins Machinery Limited, Vancouver, \$12,748.66; Rolls-Royce Montreal Limited, Dorval, Que., \$990,498.36; Ronalds Advertising Agency Limited, Montreal, \$266,015.77; The Roofers Supply Co., Ltd., Montreal, \$51,120.77; Rosamond

Woollen Company Limited, Almonte, Ont., \$60,580.71; Harry Rosen Coal Supply, Kingston, Ont., \$52,667.77; Ross-Smith Company Ltd., Montreal, \$50,322.37; The Rossen Lumber and Supply Company, Winnipeg, \$161,159.63; Rotax Canada Ltd., Dorval, Que., \$80,270.76; W. Rourke, Limited, Quebec, \$12,748; Rowcliffe Canning Co., Ltd., Kelowna, B.C., \$25,750.64; Edouard Roy & Fils Limitée, Montreal, \$11,537.96; Royal Knitting Company, Limited, Guelph, Ont., \$64,832.57; Royal Metal Mfg. Co., Ltd., Preston, Ont., \$19,092.92; Rubbertex Co., Ltd., Gravenhurst, Ont., \$26,355.02; Edward Ruel Ltd., Lauzon, Que., \$15,143.44; Rumford Ltd., Winnipeg, \$11,544.18; Russell-Hipwell Engines Ltd., Owen Sound, Ont., \$38,274.12; Richard & B. A. Ryan, Limited, Montreal, \$10,945.93; J. H. Ryder Machinery Co. Limited, Toronto, \$12,370.81; T. E. Ryder Machinery Co., Registered, Montreal, \$30,766.20.

S. & G. Clothing Co., Ltd., Montreal, \$551,958.79; Safety Supply Co., Toronto, \$71,568.18; City of Saint John, N.B., \$21,072.96; Saint John Dry Dock & Shipbuilding Co., Ltd., East Saint John, N.B., \$812,414.75; St. Johns Textile Mills, Limited, St. Johns, Que., \$313,163.72; St. Lawrence Starch Company, Limited, Port Credit, Ont., \$17,261.54; St. Maurice Furniture Co. Limited, La Tuque, Que., \$143,343.71; Salsman & Sons Ltd., Halifax, \$16,502.21; The Sarjeant Co., Ltd., Barrie, Ont., \$23,212.52; Saskatchewan Power Commission, Regina, \$36,531.74; Province of Saskatchewan, \$14,364.57; Saskatoon Welding Ltd., Edmonton, \$10,523.29; Savon Majestic Ltée, Montreal, \$11,284.54; Gus Scaletta, Trenton, Ont., \$11,857.80; Searle & Company Limited, Brantford, Ont., \$42,203.75; Seavores & Allied Arts Inc., Montreal, \$13,290.03; J. M. Schneider Limited, Kitchener, Ont., \$16,983.24; Schmitt Construction Ltd., Kingston, Ont., \$56,854.76; The Schuster Co., Ltd., Belleville, Ont., \$173,762.28; Score Sporting Goods Mfg. Co. Ltd., Toronto, \$72,696.08; Scotch Anthracite Coal Co., Limited, Toronto, \$13,961.76; Scotia Roofing & Sheet Metal Ltd., Halifax, \$13,366.45; Scott Clothing Co., Ltd., Longueuil, Que., \$140,933.77; Scott Fruit Co., Brandon, Man., \$58,001.61; Scott & McKel, Limited, London, Ont., \$13,412.50; Scott Testers, Inc., Providence, R.I., U.S.A., \$10,952.01; Seville Timber Co., Winnipeg, \$11,764.93; William Scully Ltd., Montreal, \$98,119.54; Seythes & Company, Limited, Toronto, \$17,025.82; Seaboard Advertising Co., Ltd., Vancouver, \$18,973.24; Security Lumber Company Limited, Toronto, \$12,393; Seiberling Rubber Co. of Canada, Limited, Toronto, \$26,140.02; Service Lamp Co. Limited, London, Ont., \$15,976.31; Service Supplies Ltd., Ottawa, \$17,453.77; The Shawinigan Water & Power Company, Montreal, \$32,513.08; Shell-Mex and B.P. Limited, London, Eng., \$16,602.51; Shell Oil Co. of Canada, Ltd., Toronto, \$2,379,465.06; Andrew Sheret, Ltd., Victoria, \$18,760.40; Sheridan Equipment Co. Limited, Toronto, \$325,208.97; Sherwin Williams Co. of Canada, Ltd., Montreal, \$19,014.30; Shiff & Company, Inc., Montreal, \$705,974.70; Shipping Containers, Limited, Montreal, \$10,950.10; E. H. Shockley & Son Ltd., Vancouver, \$198,518.71; Sicaud Ltd., Montreal, \$173,525.01; Sico Paint Ltd., Quebec, \$21,026.29; Silkknit Ltd., Toronto, \$22,359.32; Arthur A. Sills & Son, Belleville, Ont., \$15,610.78; Simkin's Transfer & Fuel, Winnipeg, \$48,940.39; Simmons, Ltd., Montreal, \$14,271.12; T. S. Simms & Co., Ltd., Saint John, N.B., \$32,528.98; The Robert Simpson Company Limited, Toronto, \$101,131.28; Singer Sewing Machine Company, St. Johns, Que., \$11,254.69; Slade & Stewart Ltd., Vancouver, \$18,687.64; A. P. Slade (Victoria) Ltd., Victoria, \$46,269.48; L. A. Sleen, Calgary, Alta., \$17,032.93; Slingsby Manufacturing Co., Ltd., Brantford, Ont., \$293,296.76; Smith & Stone, Limited, Georgetown, Ont., \$24,069.22; Smith Transport Limited, Toronto, \$14,725.61; R. Smith Co., Ltd., Winnipeg, \$43,215.49; Smithson Transport, Simcoe, Ont., \$12,891; Snap-on Tools of Canada, Ltd., Montreal, \$40,904.56; Solex Co., Ltd., Montreal, \$18,906.77; Southern Canada Power Co. Ltd., Montreal, \$14,883.75; Southland Aero Supply Company, Norfolk, Va., U.S.A., \$54,980.04; Southway Service Limited, Calgary, Alta., \$19,275.95; Sovereign Potters, Ltd., Hamilton, Ont., \$20,272.36; James Sowards Coal Co., Ltd., Kingston, Ont., \$45,278.91; W. Sparks & Son, Ottawa, \$33,223.65; Specialoid (Canada) Limited, Verdun, Que., \$16,829.41; Specialty Egg Store, Winnipeg, \$13,044.92; Sperry Gyroscope Company, Long Island, N.Y., U.S.A., \$92,959.77; James S. Spivey, Inc., Washington, D.C., \$107,104.76; Sprague Lumber Company, Winnipeg, \$11,971.40; E. R. Squibb & Sons of Canada, Ltd., Toronto, \$29,648.06; Wm. Stairs, Son & Morrow, Ltd., Halifax, \$49,904.55; Standard Aero Engine Works, Ltd., Winnipeg, \$224,010.86; Standard Chemical Co., Limited, Toronto, \$12,194.06; Standard Clay Products, Limited, St. Johns, Que., \$16,803.48; Standard Gravel & Surfacing Co., Ltd., Calgary, Alta., \$11,556.48; The Standard Iron Works, Limited, Edmonton, \$12,663.73; Standard Oil Company of British Columbia Limited, Vancouver, \$390,552.36; Standard Paper Box, Ltd., Montreal, \$13,250.26; Standard Paving Maritime Limited, Halifax, \$16,442.83; Standard Tube Co., Limited, Woodstock, Ont., \$11,771.71; Stark Electronic Instruments Limited, Toronto, \$105,893.67; The Steel Co. of Canada, Limited, Hamilton, Ont., \$52,727.18; E. S. Stephenson & Co., Limited, Saint John, N.B., \$10,388.23; Stericloth Products, Limited, Brantford, Ont., \$12,882; Sterilized Wiper Towel Supply, Ottawa, \$20,895.35; G. F. Sterne & Sons, Ltd., Brantford, Ont., \$13,172.81; Stewart & Phillips (Alberta) Ltd., Calgary, Alta., \$10,268.63; Stewart-Warner-Alomite Corporation of Canada, Limited, Belleville, Ont., \$53,169.60; Stinson Reeb Supply Co., Limited, Montreal, \$13,429.73; Stop-Fire Limited, Montreal, \$21,467.45; Strachan & Co., Stroud, Eng., \$14,083.97; Strathcona Garment Mfg. Co., Montreal, \$392,431.84; Stromberg-Carlson Company, Limited, Toronto, \$10,704.11; Suburban Rapid Transit Co., Winnipeg, \$19,207.96; W. B. Sullivan Construction Limited, Toronto, \$14,690.45; Town of Summerside, P.E.I., \$32,679.71; Sumner Co. Limited, Moncton, N.B., \$14,766.97; The Super Knitting Mills Co. Ltd., St. Hyacinthe, Que., \$30,205.53; Superior Air Products Co., Newark, N.J., U.S.A., \$15,016; Superline Oils Ltd., Halifax, \$62,005.82; Supertest Petroleum Corporation Ltd., London, Ont., \$10,742.18; Surgical Supplies (Canada), Limited, Toronto, \$19,670.94; R. Swail Coal & Cartage Ltd., Winnipeg, \$34,700.20; Swift Canadian Co., Ltd., Toronto, \$693,218.10; P. Switzer, Edmonton, \$10,551.73.

Taylor & Drury Limited, Whitehorse, Y.T., \$17,377.84; Taylor & Pearson Ltd., Edmonton, \$20,217.99; Taylor, Pearson & Carson, Ltd., Calgary, Alta., \$21,762.31; J. & J. Taylor Limited, Toronto, \$31,011.04;

The Tebbutt Shoe and Leather Co., Ltd., Three Rivers, Que., \$89,146.51; The Technical Materiel Corporation, New York, N.Y., U.S.A., \$22,746.63; Terminal Construction Co., Ltd., Montreal, \$416,376.16; Terry Machinery Co., Limited, St. Laurent, Que., \$114,351.15; Texas Engineering & Manufacturing Co., Dallas, Texas, U.S.A., \$15,562.54; Textile Sales Limited, Montreal, \$636,476.12; Thamesville Metal Products, Limited, Thamesville, Ont., \$11,461; E. Thibault Limited, Ste. Therese, Que., \$1,886.38; Thompson Bros. Machinery Co. Ltd., Liverpool, N.S., \$85,417.87; Thompson Products Inc., Cleveland, Ohio, U.S.A., \$37,272.45; Thompson's Transfer Co., Ltd., Middleton, N.S., \$19,322; Thomson Groceries Ltd., Toronto, \$137,503.67; Tide Water Oil Co. of Canada, Ltd., Toronto, \$67,910.84; Timberland Lumber Co., Limited, New Westminster, B.C., \$42,969.65; Timberland Machines Ltd., Woodstock, Ont., \$15,318.40; Tip Top Tailors, Ltd., Toronto, \$1,146,373.81; Tippet-Richardson, Limited, Toronto, \$18,406.79; John Tobin & Co., Ltd., Halifax, \$40,110.43; Toilet Laundries Ltd., Montreal, \$14,699.01; Toledo Scale Co. of Canada, Ltd., Windsor, Ont., \$38,856.11; R. F. Tolson, Bedford, N.S., \$40,918.77; Guy Tombs Limited, Montreal, \$16,102.27; Tomlinson Bros. Ltd., Toronto, \$67,642.66; The Tomlinson Construction Co. Ltd., Toronto, \$47,250; Tooke Bros., Limited, Montreal, \$11,337.84; A. L. Torgis & Son Ltd., Toronto, \$14,753.01; The Toronto Carpet Mfg. Co., Limited, Toronto, \$151,523.93; Torontic Hydro-Electric System, Toronto, \$19,207.15; Toronto Motor Car Limited, Toronto, \$13,798.90; Toronto Quilting & Embroidery Ltd., Toronto, \$10,337.53; University of Toronto, \$53,920.04; The Totem Stores Ltd., Chilliwack, B.C., \$11,694.57; The Tower Co. Ltd., Montreal, \$360,267.14; Traders Mfg. Co., Limited, Montreal, \$11,766.20; Trane Co. of Canada, Ltd., Toronto, \$45,393.65; Trans-Canada Air Lines, Winnipeg, \$284,184.88; Transport and Supplies Company Limited, Quebec, \$28,970.86; Tree Surgery Co., Ltd., Montreal, \$16,729.41; Treloc Ltd., Toronto, \$23,544.18; The Tremco Manufacturing Company (Canada) Ltd., Toronto, \$48,916.20; Town of Trenton, Ont., \$23,637.32; Trinidad Leaseholds (Canada) Ltd., Port Credit, Ont., \$244,467.90; Trio Shirt Manufacturing Co., Montreal, \$22,245.77; Turnbull Elevator Co., Ltd., Toronto, \$10,099.58; B. R. Turner, Dartmouth, N.S., \$16,083.75; J. Spencer Turner Co., Ltd., Hamilton, Ont., \$27,956.31.

C. S. Unicum Limited, Brandon, Man., \$52,884.18; Uniform Cap Manufacturing Company, Ottawa, \$11,727.36; Union Coal Co., Ltd., Halifax, \$74,459.09; Union Milk Co., Ltd., Calgary, Alta., \$12,534.22; Union Tractor & Equipment Co., Ltd., Edmonton, \$67,204.45; United Auto Parts Limited, Montreal, \$21,748.72; United Co-operatives of Ontario, Beamsville, Ont., \$42,842.98; United Kingdom Government, \$9,159,543.90; United States Steel Export Company, New York, N.Y., U.S.A., \$40,794.55; United States Treasury Department, Washington, D.C., \$567,826.62; Universal Ignition & Battery Co., London, Ont., \$148,462.23; Universal Sales & Service Ltd., Calgary, Alta., \$13,726.90; Upton Bradeen & James Ltd., Montreal, \$351,337.22.

L. Vadhoncoeur, St. Hyacinthe, Que., \$21,452; Les Distributeurs Valiquette Limitée, Montreal, \$202,981.62; Valley City Mfg. Co., Ltd., Dundas, Ont., \$35,165.66; Valvoline Oil Company of Canada Ltd., Leaside, Ont., \$32,484.69; Vancouver Bedding, Limited, Vancouver, \$38,243.49; City of Vancouver, \$20,262.47; Vancouver Equipment Corporation, Ltd., Vancouver, \$20,955.86; Vancouver Machinery Depot, Ltd., Vancouver, \$141,368.17; Vapor Car Heating Company of Canada, Limited, Montreal, \$31,656.29; Verney Corporation of Canada, Ltd., Granby, Que., \$183,229; Vickers-Armstrong Ltd., Barrow-in-Furness, Eng., \$45,121.58; City of Victoria, \$47,591.37; Vilas Furniture Co., Limited, Cowansville, Que., \$28,546.18; Vivian Engine Works, Ltd., Vancouver, \$29,579.77; Volcano, Limited, Montreal, \$30,700.76.

The Wabasso Cotton Co., Ltd., Three Rivers, Que., \$240,231.43; Wagg & Woodworth Limited, Halifax, \$31,472.15; Waggs Laundry & Dry Cleaners Ltd., Midland, Ont., \$24,026.48; Wagner Brake Co., Ltd., Toronto, \$13,585.40; Robert Walker & Sons Ltd., Victoria, \$21,887.13; Walter Walker & Sons, Ltd., Victoria, \$18,379.41; Wallace & Tiernan, Limited, Toronto, \$25,029.27; Walsh Advertising Company Limited, Windsor, Ont., \$119,153.98; R. F. Walsh Co., Limited, Montreal, \$23,655; Walter Motor Trucks of Canada Limited, Toronto, \$10,034.06; H. T. Warne Limited, Digby, N.S., \$18,389.28; Warrendale Shirt Co., Limited, Montreal, \$68,061.78; Warwick Woollen Mills, Limited, Warwick, Que., \$87,814.44; Waterloo Plywood Limited, Montreal, \$13,029.12; Waterous, Limited, Brantford, Ont., \$27,649.14; Watson Jack & Company, Limited, Montreal, \$44,232.20; F. P. Weaver Coal Co., Ltd., Toronto, \$255,261.72; Weiss Glove Mfg. Co. Reg'd., Montreal, \$26,500; Welch & Johnston Limited, Ottawa, \$16,128.07; West End Contractors, Winnipeg, \$20,877.87; West York Coach Lines, Toronto, \$37,245.35; Westeel Products Ltd., Toronto, \$54,890.24; Western Asbestos Co. Ltd., Winnipeg, \$76,652.37; Western Auto & Truck Body Works Ltd., Winnipeg, \$356,702.53; Western Bridge & Steel Fabricators, Limited, Vancouver, \$17,279.25; Western Flyer Coach Ltd., Winnipeg, \$161,047.78; Western Glove Works, Ltd., Winnipeg, \$11,136.88; Western Grocers Ltd., Winnipeg, \$66,984.59; Western Gypsum Products, Ltd., Winnipeg, \$21,319.54; University of Western Ontario, London, Ont., \$17,761.49; The Western Packing Co. of Canada (Limited), Winnipeg, \$18,804.96; Western Rubber Co. of Canada, Alton, Ont., \$23,502.15; Western Supplies (Manitoba) Ltd., Winnipeg, \$31,807.12; City of Westmount, Que., \$15,612.47; Westmount Transfer & Storage, Limited, Montreal, \$10,889.98; Weston Bakeries Limited, Kingston, Ont., \$29,405.12; White Motor Co. of Canada Ltd., Montreal, \$145,525.79; White Pass & Yukon Route, Vancouver, \$549,218.46; The Whyte Packing Co., Limited, Stratford, Ont., \$11,094.59; J. E. Wiegand & Co., Limited, Kitchener, Ont., \$18,824.75; Robert C. Wilkins Co., Limited, Farnham, Que., \$11,611.12; Wilkinson Company Limited, Vancouver, \$19,777.31; Wilkinson & McClean Ltd., Edmonton, \$15,143.30; Willard Storage Battery Co. of Canada, Limited, Toronto, \$25,030.26; The Willett Fruit Company Limited, Moncton, N.B., \$24,672.18; Williams & Wilson, Limited, Montreal, \$95,824.62; The Williams Gold Refining Co. of Canada, Limited, Fort Erie North, Ont., \$10,763.85; The A. R. Williams Machinery Company, Limited, Toronto, \$56,022.22; Williamson Company of Canada, Ltd., Toronto, \$125,853.52; Willys-Overland Motors Inc., Toledo, Ohio, U.S.A., \$190,956.12; Wilsil, Ltd., Montreal, \$71,483.90; Wilson Coal Company, Truro, N.S., \$15,459.22; Windsor Mattress & Equipment Co., Ltd., Windsor, Ont., \$16,421.97; Windsor Packing Company Limited, Windsor, Ont., \$63,927.40; J. W. Windsor Co., Limited, Montreal, \$11,911.27; A. B. Wing Limited, Vancouver, \$15,237.31; City of Winnipeg, \$25,315.90; Winnipeg Electric

Co., Winnipeg, \$13,821.37; Winnipeg Paint & Glass Co., Ltd., Winnipeg, \$61,727.74; Winnipeg Supply & Fuel Co., Winnipeg, \$60,463.02; Winthrop-Stearns Inc., Windsor, Ont., \$32,967.39; Wonder Bakeries, Ltd., Toronto, \$14,400.10; Wood, Alexander & James, Ltd., Hamilton, Ont., \$131,785.62; G. H. Wood & Co., Ltd., Toronto, \$99,519.01; Woodland Dairy Company, Limited, Edmonton, \$17,839.14; Woodlawn Dairy Ltd., Dartmouth, N.S., \$34,196.91; Woods Manufacturing Co., Limited, Montreal, \$226,259.19; S. E. Woods Ltd., Hull, Que., \$61,350.71; Freddie Woodward Transportation, Hay River, N.W.T., \$20,023.06; John Wyeth & Brother (Canada) Limited, Walkerville, Ont., \$16,760.57; R. Marshall Wynn Sawmills, Long Island, N.W.T., \$12,854.45.

Yamaska Garments, Ltd., Montreal, \$86,573.86; Yarmouth Ice Cream & Dairy Co. Ltd., Yarmouth North, N.S., \$12,188.21; Yarrows, Ltd., Victoria, \$816,146.63; Yellowknife School Division No. 1, Yellowknife, N.W.T., \$13,294.11; Yellowknife Transportation Co., Ltd., Edmonton, \$63,224.95; York Knitting Mills, Ltd., Toronto, \$116,138.09; Yukon Laundry & Dry Cleaners Limited, Whitehorse, Y.T., \$19,520.10; Zenith Electric Supply Limited, Toronto, \$14,207.57.

1949-50
PUBLIC ACCOUNTS

PART II
O

DEPARTMENT OF
NATIONAL HEALTH AND WELFARE

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF NATIONAL HEALTH AND WELFARE

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:

Expenditures—	
Ordinary	423,320,121 75
Revenues—	
Ordinary	835,317 95
Net Charge	<u>\$422,484,803 80</u>

Transactions as reflected in the Open Accounts of Canada

	March 31, 1949	1949-50 Transactions (Net)	March 31, 1950
LIABILITIES			
[10] Deposit and Trust Accounts—			
(c) Miscellaneous	205,946 39	6,934 15	212,880 54
[13] Sundry Suspense Accounts	1,356 96		1,356 96
	<u>\$ 207,303 35</u>	<u>\$ 6,934 15</u>	<u>\$ 214,237 50</u>

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada in Part I of this Report. Details of Open Accounts will be found on page O—48 of this section.

REVENUES

Comparative Summary

	1949-50	1948-49
Ordinary Revenue—		
A Privileges, Licences and Permits	25,904 71	22,903 28
B Proceeds from Sales	66,895 92	8,515 69
C Services and Service Fees	586,053 99	351,659 14
D Refunds of Expenditure	132,961 26	6,107 62
E Miscellaneous	23,502 07	127,775 02
Total Ordinary	<u>\$ 835,317 95</u>	<u>\$ 516,960 75</u>

Details

Ordinary Revenue—

A Privileges, Licences and Permits: Food and drugs, \$400; opium and narcotic drugs, \$4,495; proprietary or patent medicines, \$3,998; rentals, Indian Health Services hospitals staff, \$17,011.71	25,904 71
B Proceeds from Sales: Sale of departmental publications, \$456.94; Immigration Medical Service hospitals: meals—staff, \$3,484.90; Indian Health Services hospitals: meals and accommodation—staff, \$62,954.08	66,895 92

C Services and Service Fees:

Tonnage Duties: Newfoundland, \$12,354.82; Nova Scotia, \$55,256.12; Prince Edward Island, \$855.24; New Brunswick, \$32,529.32; Quebec, \$56,791.08; Manitoba, \$936.59; British Columbia, \$80,074.29 238,797 46

Tonnage duties are levied on ships arriving at Canadian ports. Sick mariners employed on board and belonging to ships on which such duties have been paid are provided with gratuitous medical and surgical treatment. The expenditure incurred in treating sick mariners amounted to \$581,156.39 during the fiscal year (see Vote 262).

Food and drugs analysis fees 13,730 00
Fumigation of ships 2,167 01
Hospitalization in Indian Health Services Hospitals (other than Indians) 110,259 27
Transportation of customs officials on quarantine launch (William Head, B.C.) 1,800 00
Hospitalization in Immigration Medical Service Hospitals (repayments from Vote 262 and by other Departments): veterans, \$50,694; sick mariners, \$131,611; immigrants, \$23,794.25; Indians, \$12,020; others, \$1,181 219,300 25

586,053 99

D Refunds of Previous Years' Expenditures

132,961 26

E Miscellaneous:

Fines and forfeitures: food and drugs, \$3,169.60; opium and narcotic drugs, \$18,922.69; family allowances, \$1,035 23,127 29
Sundry 374 78

23,502 07

Total Ordinary

\$ 835,317 95

Certified correct.

G. D. W. CAMERON,
Deputy Minister of National Health.

GEORGE F. DAVIDSON,
Deputy Minister of Welfare.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
O-5	Stat.	Minister of National Health and Welfare—			
		Salary and Motor Car Allowance.....	12,000 00	12,000 00	12,000 00
O-5	252/ 832}	Departmental Administration.....	814,605 00	785,408 51	657,660 23
			826,605 00	797,408 51	669,660 23
NATIONAL HEALTH BRANCH					
Health Services					
O-6	253	National Health Branch—Administration.....	126,015 00	101,507 10	106,788 10
O-6	254	Food and Drugs.....	682,015 00	653,909 84	498,692 98
O-7	255	Proprietary or Patent Medicines.....	26,585 00	25,015 70	23,606 26
O-7	256	Opium and Narcotic Drugs.....	143,110 71	139,712 85	130,560 55
O-8	257/ 691}	Quarantine and Leprosy.....	283,397 00	262,491 52	255,205 20
O-8	258/ 833}	*Laboratory of Hygiene.....	398,014 00	343,316 44	272,348 34
O-9	259/ 692/ 834}	Immigration Medical Inspection.....	953,911 00	806,276 78	779,279 07
O-9	260	Child and Maternal Health.....	96,005 00	74,695 53	59,283 30
O-10	261	Public Health Engineering.....	155,640 00	125,123 08	127,429 66
O-10	262/ 693}	Treatment of Sick Mariners.....	674,610 00	581,156 39	474,291 60
O-11	263/ 835}	Industrial Health.....	130,730 00	116,920 31	89,940 03

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
NATIONAL HEALTH BRANCH— <i>Concluded</i>					
<i>Health Services—Concluded</i>					
O-12	264	Civil Service Health.....	202,709 00	198,752 91	170,389 28
O-12	265	Nutrition.....	143,635 00	128,191 12	134,604 35
O-13	266	Venereal Disease Control.....	42,164 00	35,393 14	35,362 00
O-13	267	Health Insurance Studies.....	58,225 24	56,100 85	20,500 55
O-13	268 } 836 }	Dental Health.....	56,448 00	45,720 11	36,946 74
O-14	269	Hospital Designs.....	24,810 00	18,903 07	16,973 30
O-14	270	Mental Health.....	90,725 00	85,907 62	67,899 79
O-14	271	Blindness Control.....	46,120 00	27,520 67	24,352 88
O-15	272 } 837 }	Epidemiology.....	28,280 00	22,053 37	17,230 51
O-15	273	Grants to Institutions Assisting Sailors, in the amounts detailed in the Estimates.....	2,600 00	2,600 00	2,400 00
O-15	274	Medical Services—Indians and Eskimos.....	10,713,316 00	9,900,955 87	7,961,896 78
O-19	275 } 838 }	Civil Aviation Medicine.....	49,015 00	35,490 29	16,460 45
<i>Health Grants</i>					
O-20	276 } 694 } 839 }	General Health Grants: To provide for the following grants to the Provinces, under terms and conditions approved by the Governor in Council:			
		*Health Survey Grant.....	269,779 00	131,188 91	154,174 91
		*Hospital Construction Grant.....	14,334,629 00	6,804,358 75	2,223,356 35
		*General Public Health Grant.....	5,408,085 00	2,080,686 00	781,535 02
		*Tuberculosis Control Grant.....	3,389,461 00	2,426,962 38	2,585,603 60
		*Mental Health Grant.....	4,449,000 00	1,927,700 83	439,126 79
		*Venereal Disease Control Grant.....	517,544 00	492,761 70	99,101 42
		*Crippled Children Grant.....	520,294 00	187,466 94	103,916 14
		*Professional Training Grant.....	515,944 00	380,698 75	232,363 43
		*Public Health Research Grant.....	205,648 00	149,099 88	42,539 03
		*Cancer Control Grant.....	3,590,093 00	1,135,337 30	866,641 51
			33,200,477 00	15,716,261 44	7,628,358 25
			48,831,556 95	29,503,976 00	18,850,800 01
WELFARE BRANCH					
O-42	277	Welfare Branch Administration.....	36,155 00	27,305 15	27,665 16
Family Allowances—					
O-42	278 } 695 } 840 }	Administration.....	1,931,378 00	1,833,387 29	1,697,858 58
O-42	Stat.	Family Allowances Payments.....	297,514,033 94	297,514,033 94	270,909,778 66
Old Age Pensions (including Pensions to the Blind)—					
O-44	279 } 696 } 841 }	Administration.....	81,947 60	72,988 57	63,550 78
O-44	Stat.	Payment of Dominion's Share of Pensions....	93,188,934 29	93,188,934 29	66,764,285 03
National Physical Fitness—					
O-46	280	Administration.....	60,887 00	60,887 00	48,871 00
O-46	281	Assistance to Provinces.....	85,689 00	85,689 00	100,353 00
O-47	282 } 842 }	Assistance to Schools of Social Work.....	52,500 00	52,500 00	50,000 00
			392,951,524 83	392,835,725 24	339,662,362 21
MISCELLANEOUS GRANTS					
Grant to:					
O-47	283	Canadian Welfare Council.....	12,600 00	12,600 00	12,600 00
O-47	284	Canadian National Committee for Mental Hygiene.....	10,000 00	10,000 00	10,000 00
O-47	285	Health League of Canada.....	10,000 00	10,000 00	10,000 00
O-47	286	Canadian Public Health Association.....	5,000 00	5,000 00	5,000 00
O-47	287	Canadian National Institute for the Blind....	45,000 00	45,000 00	18,000 00

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
MISCELLANEOUS GRANTS— <i>Concluded</i>					
O-47	288	L'Association Canadienne Française des Aveugles.....	6,000 00	6,000 00	4,050 00
O-47	289	L'Institut Nazareth de Montreal.....	4,050 00	4,050 00	4,050 00
O-47	290	Montreal Association for the Blind.....	4,050 00	4,050 00	4,050 00
O-47	291	Canadian Tuberculosis Association.....	20,250 00	20,250 00	20,250 00
O-47	292	Victorian Order of Nurses.....	13,100 00	13,100 00	13,100 00
O-47	293	St. John Ambulance Association.....	4,050 00	4,050 00	4,050 00
O-47	294	Canadian Red Cross Society.....	10,000 00	10,000 00	10,000 00
O-47	295	Canadian Paraplegic Association.....	15,000 00	15,000 00	15,000 00
O-47	843	British Empire Games Association of Canada.....	20,000 00	20,000 00	
			179,100 00	179,100 00	130,150 00

GENERAL

O-47	Stat.	Gratuities to families of deceased employees . . .	3,912 00	3,912 00	3,511 00
		<i>Expenditures: from Appropriations not required for 1949-50.....</i>			266,205 66
		Total Ordinary.....	442,292,698 78	423,320,121 75	359,582,689 11

DEMOBILIZATION AND RECONVERSION

	<i>Expenditures: from Appropriations not required for 1949-50.....</i>			30,930 02
	Grand Total.....	\$442,292,698 78	\$423,320,121 75	\$359,613,619 13

* Complete title is shown in the following details.

Salary of Minister, Hon. Paul Martin, Salaries Act, c. 24, 1944.....	\$	10,000 00
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	\$	2,000 00

Hon. Paul Martin received travelling expenses of \$2,505.38, which were charged to Vote 252.

Votes 252 and 832 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	511,240 00	544,340 00	544,036 03
Allowances	120 00	120 00	35 00
Freight, Cartage and Express	1,000 00	1,000 00	999 09
Telephones, Telegrams and Postage	17,000 00	15,100 00	13,304 09
Printing, Stationery and Office Equipment	82,425 00	79,425 00	61,119 85
Travelling Expenses	30,750 00	19,750 00	18,385 36
Educational and Informational Publicity	126,050 00	121,550 00	116,369 49
Professional and Special Services	1,000 00		
Materials and Supplies	7,500 00	3,800 00	3,511 10
Sundries	8,670 00	5,970 00	5,298 31
Repairs and Upkeep of Equipment	800 00	1,000 00	831 00
A Acquisition of Equipment	22,050 00	18,550 00	17,786 64
B Allowances and other Expenses of Delegates to International Conferences	6,000 00	4,000 00	3,732 55
	\$ 814,605 00	\$ 814,605 00	\$ 785,408 51

As at March 31, 1950, there were 269 salaried employees being paid from this vote, of whom 87 were permanent and 182 temporary.

A This expenditure includes purchase of a panel truck, \$2,003.30.

B Includes expenses of delegates to the World Health Conference, paid under authority of P.C. 94/2870, June 3, 1949. The following received \$500 or over: J. E. Gregoire, \$1,273.45; J. E. Plunkett, \$1,069.25.

NATIONAL HEALTH BRANCH

Health Services

Vote 253 National Health Branch—Administration

	Estimates	Allotments	Expenditures
Salaries	49,675 00	50,375 00	50,263 01
Freight, Cartage and Express	500 00	500 00	390
Telephones, Telegrams and Postage	1,000 00	1,000 00	593 05
Printing, Stationery and Office Equipment	2,500 00	2,500 00	855 63
Travelling Expenses	6,000 00	6,000 00	5,223 01
Educational and Informational Publicity	64,000 00	64,000 00	43,971 90
Professional and Special Services	1,500 00	800 00	
Sundries	840 00	840 00	210 41
	<u>\$ 126,015 00</u>	<u>\$ 126,015 00</u>	<u>\$ 101,507 10</u>

This vote was provided for the costs of (a) the general administration of the Branch; (b) the preparation and distribution of educational and informational publicity of a general nature; and (c) the engagement of experts in the health field in a consultative or advisory capacity.

As at March 31, 1950, there were 12 salaried employees being paid from this vote, of whom 8 were permanent and 4 temporary.

Vote 254 Food and Drugs

	Estimates	Allotments	Expenditures
Salaries	461,635 00	454,635 00	451,345 38
Freight, Cartage and Express	1,800 00	2,600 00	2,406 34
Telephones, Telegrams and Postage	6,560 00	6,160 00	5,985 36
Printing, Stationery and Office Equipment	29,750 00	29,750 00	27,990 06
Travelling Expenses	48,600 00	48,600 00	33,510 20
Educational and Informational Publicity	35,200 00	35,200 00	33,384 68
Professional and Special Services	13,000 00	9,600 00	7,532 16
A Materials and Supplies	38,750 00	41,750 00	39,705 70
B Sundries	12,720 00	12,720 00	12,504 95
Repairs and Upkeep of Equipment	1,000 00	3,000 00	2,913 33
Acquisition of Equipment	33,000 00	38,000 00	36,631 68
	<u>\$ 682,015 00</u>	<u>\$ 682,015 00</u>	<u>\$ 653,909 84</u>

This vote was provided for the cost of administration of the Food and Drugs Act, c. 76, R.S., as amended. The Act was designed for the protection of the consumer by (a) preventing adulteration, and misrepresentation in the sale of food, drugs, cosmetics, medical devices, and certain pesticides and (b) controlling the advertising of food and drugs pertaining to the treatment of serious diseases requiring prompt medical attention.

A central research laboratory is located in Ottawa, and regional enforcement laboratories in Halifax, Montreal, Toronto, Winnipeg and Vancouver, with inspectors at these and other strategic points.

As at March 31, 1950, there were 173 salaried employees being paid from this vote, of whom 70 were permanent and 103 temporary.

A Includes purchase of medical and laboratory supplies, \$29,350.95.

B Includes purchase of samples, \$7,371.

Revenues arising from services provided through the above expenditures amounted to \$17,299.60, and consisted of sale of licences and permits, \$400; analysis fees, \$13,730; fines and forfeitures, \$3,169.60.

Vote 255 Proprietary or Patent Medicines

	Estimates	Allotments	Expenditures
Salaries	20,895 00	22,595 00	22,413 64
Telephones, Telegrams and Postage	250 00	250 00	51 75
Printing, Stationery and Office Equipment	2,000 00	800 00	453 23
Travelling Expenses	1,000 00	500 00	90 60
Professional and Special Services	2,000 00	2,000 00	1,875 00
Sundries	440 00	440 00	131 48
	<u>\$ 26,585 00</u>	<u>\$ 26,585 00</u>	<u>\$ 25,015 70</u>

This vote was provided for the cost of administration of the Proprietary or Patent Medicine Act, c. 151, R.S., the provisions of which require, *inter alia*, that patent medicines be registered with the Department and that licences for the sale thereof, when formulac, labelling, etc., meet departmental requirements, be issued annually.

As at March 31, 1950, there were 6 salaried employees being paid from this vote, of whom 2 were permanent and 4 temporary.

Revenues arising from services provided through the above expenditures amounted to \$3,998 from the sale of licences and permits.

Vote 256 Opium and Narcotic Drugs

	Estimates	Allotments	Expenditures
Salaries	67,500 00	67,500 00	67,500 00
Allotted from Vote 89, Salaries, etc.	3,250 71	3,250 71	3,250 71
Telephones, Telegrams and Postage	300 00	300 00	267 54
Printing, Stationery and Office Equipment	10,000 00	10,000 00	9,301 70
Travelling Expenses	12,000 00	11,300 00	8,840 33
Educational and Informational Publicity	5,000 00	1,500 00	1,329 20
A Professional and Special Services	45,000 00	49,000 00	48,966 78
Sundries	60 00	260 00	256 59
	<u>\$ 143,110 71</u>	<u>\$ 143,110 71</u>	<u>\$ 139,712 85</u>

This vote was provided for the cost of administration of the Opium and Narcotic Drug Act, c. 144, R.S., as amended, respecting the control of legal, and the prevention of illegal, sale of narcotics in Canada.

As at March 31, 1950, there were 31 salaried employees being paid from this vote, of whom 16 were permanent and 15 temporary.

A This allotment covers the cost of legal services in connection with prosecutions under this Act. Payments of \$1,000 or over were made to: C. G. Dynes, Hamilton, Ont., \$2,475.95; J. E. Friesen, Swift Current, Sask., \$1,256.94; W. E. Kelly, Windsor, Ont., \$1,999.05; MacLeod, Riley, McDermid and Dixon, Calgary, Alta., \$2,742; N. L. Mathews, Toronto, \$7,805.25; R. Ouimet, Montreal, \$3,100.50; Russell and DuMoulin, Vancouver, \$15,884.22; A. M. Shinbane, Winnipeg, \$4,321.46; Wood, Buchanan and Campbell, Edmonton, \$1,089.38.

Revenues arising from services provided through the above expenditures amounted to \$23,417.69, and consisted of \$4,495 from the sale of licences and permits and \$18,922.69 from fines and forfeitures.

Votes 257 and 691 Quarantine and Leprosy

	Estimates	Allotments	Expenditures
Salaries	194,447 00	208,947 00	206,631 01
Allowances	2,700 00	2,700 00	2,700 00
Freight, Cartage and Express	1,000 00	1,000 00	314 62
Telephones, Telegrams and Postage	5,000 00	5,000 00	4,932 80
Printing, Stationery and Office Equipment	3,000 00	2,500 00	1,493 64
Travelling Expenses	9,000 00	7,000 00	5,835 45
A Professional and Special Services	20,000 00	17,000 00	13,372 35
Materials and Supplies	25,000 00	19,500 00	13,418 19
Sundries	4,550 00	4,550 00	3,967 69
Repairs and Upkeep of Equipment	12,200 00	12,200 00	8,886 29
Acquisition of Equipment	6,500 00	3,000 00	939 48
	<u>\$ 283,397 00</u>	<u>\$ 283,397 00</u>	<u>\$ 262,491 52</u>

This vote was provided for the cost of administration of the Quarantine Act, c. 168, R.S., including the inspection of all incoming traffic from foreign countries, as a means of preventing the entry of quarantinable diseases into Canada. Quarantine inspections are made by full-time medical officers, at Gander, Sydney, Halifax and Dorval airports, and at maritime quarantine stations located at Halifax, Saint John, Quebec, Montreal, William Head and Vancouver. Modern facilities are maintained for isolation and treatment of persons arriving in Canada who are found to be infected with quarantinable diseases. Free vaccinations and inoculations are given, where necessary, at the above ports of entry.

Quarantine officers at the various ports carry out other medical duties, such as the examination of civil servants, pilots, lighthouse keepers, crews of Department of Transport vessels, and other Government employees assigned to northern areas.

Facilities are maintained at Bentinck Island, B.C., and arrangements are in effect at Hotel Dieu de St. Joseph, Tracadie, N.B., for the diagnosis and treatment of leprosy, under authority of the Leprosy Act, c. 119, R.S.

As at March 31, 1950, there were 70 salaried employees being paid from this vote, of whom 43 were permanent and 27 temporary.

A Includes payments to Hotel Dieu de St. Joseph, Tracadie, N.B., \$6,957.25.

Revenues arising from services provided through the above expenditures amounted to \$3,967.01, and consisted of \$1,800 for the transportation of customs officials on the quarantine launch (William Head, B.C.), and \$2,167.01 from the fumigation of ships.

Votes 258 and 833 Laboratory of Hygiene and to authorize commitments against future years in the amount of \$115,000

	Estimates	Allotments	Expenditures
Salaries	191,230 00	219,730 00	219,330 14
Allowances	24 00	24 00	
Freight, Cartage and Express	2,000 00	2,000 00	1,993 62
Telephones, Telegrams and Postage	800 00	800 00	588 50
Printing, Stationery and Office Equipment	3,840 00	5,840 00	5,074 95
Travelling Expenses	11,000 00	14,000 00	12,474 96
Professional and Special Services	1,000 00	1,000 00	804 42
A Materials and Supplies	73,000 00	73,000 00	66,977 23
Sundries	2,620 00	2,620 00	2,518 95
Repairs and Upkeep of Equipment	2,500 00	3,500 00	2,900 52
B Acquisition of Equipment	60,000 00	54,500 00	30,653 15
Acquisition or Construction of Buildings, Works and Structures	50,000 00	21,000 00	
	<u>\$ 398,014 00</u>	<u>\$ 398,014 00</u>	<u>\$ 343,316 44</u>

This vote was provided for the cost of (a) operating a laboratory at Ottawa for investigation and research into public health problems and for the provision of special services to the provincial Departments of Health; (b) maintaining a special virological laboratory at Kamloops, B.C.; (c) operating a mobile laboratory for shellfish control testing in the Maritimes; (d) maintaining the Canadian Tumour Registry; and (e) operating an animal breeding colony in Wrightville, Que.

As at March 31, 1950, there were 88 salaried employees being paid from this vote, of whom 36 were permanent and 52 temporary.

A This expenditure includes purchase of laboratory supplies, \$32,590.14; care and feeding of small animals, \$23,233.39.

B This expenditure includes purchase of laboratory equipment, \$28,613.92; and 1 car, \$1,718.50.

Votes 259, 692 and 834 Immigration Medical Inspection

	Estimates	Allotments	Expenditures
Salaries	507,677 00	507,677 00	488,425 77
Allowances	112,374 00	112,374 00	88,658 62
Freight, Cartage and Express	600 00	600 00	566 09
Telephones, Telegrams and Postage	5,000 00	5,000 00	3,505 68
Printing, Stationery and Office Equipment	12,200 00	12,200 00	6,668 06
Travelling Expenses	75,000 00	70,000 00	36,599 49
A Professional and Special Services	25,000 00	25,000 00	21,956 40
B Materials and Supplies	125,000 00	125,000 00	100,891 91
C Sundries	18,560 00	18,560 00	17,865 99
D Rents	15,000 00	15,000 00	4,301 76
Repairs and Upkeep of Buildings, Works and Structures	3,000 00	3,000 00	1,150 77
Repairs and Upkeep of Equipment	4,500 00	4,500 00	2,220 91
E Acquisition of Equipment	45,000 00	50,000 00	30,056 03
Maintenance of Non-Resident Seamen incapacitated during the war	5,000 00	5,000 00	3,409 30
	<u>\$ 953,911 00</u>	<u>\$ 953,911 00</u>	<u>\$ 806,276 78</u>

This vote was provided for the cost of operating the Immigration Medical Service in Canada and abroad. This Service performs such duties as are assigned to medical officers under the Immigration Act, mainly the medical inspection of prospective immigrants in order to prevent the entry into Canada of persons who are physically or mentally unfit. Medical officers are stationed at London, Liverpool, Glasgow, The Hague, Brussels, Paris and Rome, with mobile units operating at other European points.

The operating costs of Savard Park and Rockhead hospitals at Quebec and Halifax respectively, which are maintained primarily for the treatment of immigrant cases, are also paid from this vote.

As at March 31, 1950, there were 182 salaried employees being paid from this vote, of whom 68 were permanent and 114 temporary.

A Medical fees of \$1,000 or over were paid to: D. A. Carmichael, Ottawa, \$2,110; P. S. Ironstone, Malton, Ont., \$1,497; M. N. Milne, Toronto, \$1,305.

B This expenditure includes \$72,393.40 for food, and \$12,917.03 for medical supplies in connection with the operation of Savard Park and Rockhead Hospitals.

C Expenditures include: laundry services, \$7,840.93; light, power and water, \$4,687.95.

D This expenditure covers rents of office accommodation in London, England, and other European centres.

E This expenditure includes purchase of hospital and laboratory equipment, \$21,646.56.

Revenues arising from services provided through the above expenditures amounted to \$207,611.90 and consisted of meals of staff in Immigration hospitals, \$3,484.90; hospitalization of veterans, \$50,694; sick mariners, \$131,611; immigrants, \$8,716; Indians, \$12,020 and others, \$1,086.

Vote 260 Child and Maternal Health

	Estimates	Allotments	Expenditures
Salaries	32,155 00	32,155 00	24,585 00
Freight, Cartage and Express	2,500 00	2,500 00	1,902 69
Printing, Stationery and Office Equipment	2,500 00	2,500 00	145 48
Travelling Expenses	13,000 00	13,000 00	4,859 35
Educational and Informational Publicity	45,000 00	45,000 00	43,149 61
Professional and Special Services	100 00	100 00	
Sundries	750 00	750 00	53 40
	<u>\$ 96,005 00</u>	<u>\$ 96,005 00</u>	<u>\$ 74,695 53</u>

This vote was provided for the costs of surveys and studies of conditions in Canada and elsewhere, with respect to child and maternal mortality and morbidity. Activities are mainly educational, and include

the distribution of literature and films; broadcasts and lectures to public health, medical, nursing and voluntary agencies; and consultations with Provincial health authorities and medical associations with a view to co-ordinating and stimulating efforts in this field.

As at March 31, 1950, there were 5 salaried employees being paid from this vote, of whom 3 were permanent and 2 temporary.

Vote 261 Public Health Engineering

	Estimates	Allotments	Expenditures
Salaries	83,930 00	85,930 00	84,809 95
Freight, Cartage and Express	1,300 00	1,300 00	539 89
Telephones, Telegrams and Postage	2,000 00	2,000 00	1,359 25
Printing, Stationery and Office Equipment	4,800 00	4,800 00	2,478 65
Travelling Expenses	39,000 00	31,300 00	16,982 60
Educational and Informational Publicity	9,000 00	9,000 00	5,365 96
Professional and Special Services	2,500 00	2,500 00	620 00
Materials and Supplies	5,000 00	5,000 00	2,128 00
Sundries	3,110 00	3,110 00	1,043 72
Repairs and Upkeep of Equipment	2,000 00	2,000 00	1,133 86
A Acquisition of Equipment	6,000 00	11,700 00	8,661 20
	<u>\$ 158,640 00</u>	<u>\$ 158,640 00</u>	<u>\$ 125,123 08</u>

This vote was provided for the cost of (a) the supervision, from the public health standpoint, of all public transportation facilities operating in international and interprovincial traffic; (b) the supervision of federal public buildings as regards the health of government employees; (c) control of the shellfish industry in the Maritime Provinces, in co-operation with the Department of Fisheries, by sanitary surveys of producing areas and processing plants, and by issuance of export certificates; (d) administration of the Public Works Health Act and Regulations; (e) co-operation with the International Joint Commission in investigating pollution of international boundary waters and trans-boundary air pollution; and (f) co-operation with administrative authorities in regard to conditions in manufacturing plants, National Parks, Federal camps, and the Northwest Territories and Yukon, which may affect public health.

As at March 31, 1950, there were 28 salaried employees being paid from this vote, of whom 11 were permanent and 17 temporary.

A Includes the purchase of 3 new cars at a net cost of \$4,320.08 after deducting an allowance of \$610 for 1 used car.

Votes 262 and 693 Treatment of Sick Mariners

	Estimates	Allotments	Expenditures
Salaries	64,180 00	75,180 00	74,806 48
Allowances	120 00	120 00	
Freight, Cartage and Express	500 00	650 00	629 58
Telephones, Telegrams and Postage	800 00	800 00	791 65
Printing, Stationery and Office Equipment	4,000 00	3,850 00	1,900 53
Travelling Expenses	2,000 00	2,200 00	2,194 27
A Professional and Special Services	525,000 00	515,800 00	449,904 93
B Materials and Supplies	70,000 00	68,000 00	46,495 51
Sundries	2,810 00	2,810 00	2,078 23
Rents	1,000 00	1,000 00	455 00
Repairs and Upkeep of Buildings, Works and Structures	1,500 00	1,500 00	
Repairs and Upkeep of Equipment	300 00	300 00	50 52
Acquisition of Equipment	2,400 00	2,400 00	1,849 69
	<u>\$ 674,610 00</u>	<u>\$ 674,610 00</u>	<u>\$ 581,156 39</u>

This vote was provided for the cost of medical, surgical and other treatment for sick mariners employed on board and belonging to ships, arriving at Canadian ports, which have paid sick mariners' dues under the provisions of Part V of the Canada Shipping Act, c. 44, 1934.

The present duty is two cents per ton, payable not more than three times a year, with a minimum and initial payment of not less than \$2. Tonnage duties levied under this Act and collected during the year to offset the cost of providing treatment amounted to \$238,797.46 (see Revenue Section hereof).

As at March 31, 1950, there were 31 salaried employees being paid from this vote, of whom 11 were permanent and 20 temporary.

A This expenditure includes:—

(a) Hospital charges, \$246,687.68—accounts of \$2,000 and over: Charlottetown Hospital, \$2,051; City of Sydney Hospital, \$2,008.50; Digby General Hospital, \$2,442; Halifax Infirmary, \$26,608; Hamilton Memorial Hospital, North Sydney, N.S., \$2,545.50; Hotel Dieu de St. Joseph, Tracadie, N.B., \$3,119.15; Hotel Dieu St. Vallier, Chicoutimi, Que., \$5,250.50; Montreal General Hospital, \$33,656.96; Prince Rupert General Hospital, Prince Rupert, B.C., \$2,688.30; Provincial Tuberculosis Units, Vancouver, \$6,879.60; Roseway Hospital, Shelburne, N.S., \$3,399.25; Sacred Heart Hospital, Cheticamp, N.S., \$2,537; St. Joseph's Hospital, Three Rivers, Que., \$5,760; St. Joseph's Hospital, Victoria, \$12,414; St. Luc Hospital, Montreal, \$7,114.75; St. Martha's Hospital, Antigonish, N.S., \$2,941; St. Mary's Hospital, New Westminster, B.C., \$5,041.20; St. Paul's Hospital, Vancouver, \$67,531.90; West Coast General Hospital, Port Alberni, B.C., \$3,059.05; Yarmouth Hospital, Yarmouth, N.S., \$6,876.50.

(b) Payments for medical fees, \$155,919.61—accounts of \$1,000 or over: A. R. Anthony, Vancouver, \$1,098; L. H. Appleby, Vancouver, \$1,675; J. Balfour, Vancouver, \$1,452; L. Berliquet, Three Rivers, Que., \$3,085.50; G. Boudreau, Cheticamp, N.S., \$2,418.50; G. L. Burke, Vancouver, \$1,620; G. V. Burton, Yarmouth, N.S., \$1,393.55; J. J. Carroll, Antigonish, N.S., \$1,313.50; W. A. Clarke, New Westminster, B.C., \$2,582.50; J. R. Corbett, Clark's Harbour, N.S., \$1,490.40; W. A. Curry, Halifax, \$5,450; A. M. Davidson, Vancouver, \$1,418; G. R. Deveau, Arichat, N.S., \$2,103.50; L. P. Doucette, Cheticamp, N.S., \$1,896; H. C. Graham, North Vancouver, \$1,189.50; F. Hogan, Vancouver, \$2,305; J. J. Kennedy, St. John's, \$1,060; G. C. Kenning, S. G. Kenning, and L. L. Ptak, Victoria, \$3,653; L. W. Kergin, Prince Rupert, B.C., \$1,297.50; W. S. Kergin, Prince Rupert, B.C., \$3,103; O. E. Kirby, Vancouver, \$2,247; G. C. Large, Vancouver, \$1,831; J. E. LeBlanc, Pubnico, N.S., \$1,243.70; A. A. MacDonald, Neil's Harbour, N.S., \$1,221; Mack and Gosse, Halifax, \$1,434; D. H. MacKenzie, Grand Manan, N.B., \$1,017.60; A. S. McConkey, Vancouver, \$2,045; E. K. Pinkerton, Vancouver, \$12,475; H. A. Ratchford, Cheticamp, N.S., \$2,485.80; A. M. Siddall, Pubnico, N.S., \$2,245.70; R. H. Stoddard, Halifax, \$2,311; E. Tremblay, Chicoutimi, Que., \$2,824; A. M. Wilson, Barrington Passage, N.S., \$1,244.15.

(c) Payment of X-Ray fees, \$30,973.10.

(d) Payment of nurses' fees, \$4,082.95.

B This expenditure includes: medical supplies, \$36,340.56; food, \$7,038.26.

Revenues arising from services provided through the above expenditures, in addition to those mentioned above, amounted to \$15,173.25 and consisted of hospitalization for immigrants, \$15,078.25, and others, \$95.

Votes 263 and 835 Industrial Health

	Estimates	Allotments	Expenditures
Salaries	58,090 00	53,140 00	58,139 85
Freight, Cartage and Express	300 00	300 00	219 69
Telephones, Telegrams and Postage	300 00	300 00	271 72
Printing, Stationery and Office Equipment	3,500 00	3,450 00	2,493 53
Travelling Expenses	8,500 00	8,500 00	7,051 74
Educational and Informational Publicity	40,750 00	40,750 00	35,836 27
Professional and Special Services	1,000 00	1,000 00	
Materials and Supplies	7,200 00	4,700 00	3,252 80
Sundries	890 00	890 00	505 25
Repairs and Upkeep of Equipment	750 00	750 00	745 37
Acquisition of Equipment	9,450 00	11,950 00	8,404 09
	<u>\$ 130,730 00</u>	<u>\$ 130,730 00</u>	<u>\$ 116,920 31</u>

This vote was provided for the cost of research and educational activities, in co-operation with Provincial health authorities, with the object of (a) improving the health of the working population of Canada; (b) co-ordinating provincial activities in the field of industrial health; and (c) inspecting, under authority of the Food and Drugs Act, industrial health installations.

As at March 31, 1950, there were 19 salaried employees being paid from this vote, of whom 11 were permanent and 8 temporary.

Vote 264 Civil Service Health

	Estimates	Allotments	Expenditures
Salaries	159,304 00	173,604 00	173,344 97
Freight, Cartage and Express	400 00	400 00	70 86
Telephones, Telegrams and Postage	1,250 00	250 00	142 68
Printing, Stationery and Office Equipment	6,000 00	6,500 00	5,964 24
Travelling Expenses	4,500 00	3,500 00	2,409 38
Educational and Informational Publicity	1,500 00	1,500 00	1,244 66
Professional and Special Services	4,500 00	2,500 00	2,025 00
Materials and Supplies	10,000 00	6,000 00	5,665 68
Sundries	4,430 00	2,430 00	2,152 98
Repairs and Upkeep of Equipment	825 00	325 00	280 63
Acquisition of Equipment	10,000 00	5,700 00	5,451 83
	<u>\$ 202,709 00</u>	<u>\$ 202,709 00</u>	<u>\$ 198,752 91</u>

This vote was provided for expenses in connection with the certification of medical fitness of entrants appointed to the government service by the Civil Service Commission, general supervision of the health of civil servants, and special medical investigations and studies relating to health matters. The aim of the program is the control of diseases by the exercise of preventive measures, including the provision of emergency medical and dental care, the operation of clinics and educational publicity.

As at March 31, 1950, there were 67 salaried employees being paid from this vote, of whom 17 were permanent and 50 temporary.

Vote 265 Nutrition

	Estimates	Allotments	Expenditures
Salaries	75,915 00	75,915 00	70,579 55
Freight, Cartage and Express	1,000 00	1,000 00	1,000 00
Telephones, Telegrams and Postage	200 00	200 00	74 18
Printing, Stationery and Office Equipment	3,500 00	3,500 00	3,034 05
A Travelling Expenses	20,000 00	18,000 00	12,956 48
Educational and Informational Publicity	36,000 00	38,000 00	36,965 59
Professional and Special Services	2,000 00	2,000 00	
Materials and Supplies	1,750 00	1,750 00	1,479 61
Sundries	770 00	770 00	311 39
Repairs and Upkeep of Equipment	100 00	100 00	4 15
Acquisition of Equipment	2,400 00	2,400 00	1,786 12
	<u>\$ 143,635 00</u>	<u>\$ 143,635 00</u>	<u>\$ 128,191 12</u>

This vote was provided for the cost of (a) surveys relating to nutritional matters; (b) the compilation and distribution of related educational material; and (c) advice to industries, the public, and Provincial authorities.

As at March 31, 1950, there were 27 salaried employees being paid from this vote, of whom 14 were permanent and 13 temporary.

A P.C. 1735, May 3, 1946, which reconstituted the Canadian Council on Nutrition, directed that members and other persons be paid actual travelling, living, and other expenses necessarily incurred in connection with the business of the Council, from funds provided for the Nutrition Division. Payments under this authority amounted to \$4,264.05 and included \$699.90 to Trenna G. Hunter.

Vote 266 Venereal Disease Control

	Estimates	Allotments	Expenditures
Salaries	28,770 00	28,770 00	26,725 96
Allowances	144 00	144 00	
Freight, Cartage and Express	200 00	200 00	171 27
Telephones, Telegrams and Postage	300 00	300 00	186 18
Printing, Stationery and Office Equipment	1,700 00	1,700 00	887 83
Travelling Expenses	4,500 00	4,500 00	3,077 74
Educational and Informational Publicity	6,000 00	6,000 00	4,332 86
Sundries	550 00	550 00	11 30
	<u>\$ 42,164 00</u>	<u>\$ 42,164 00</u>	<u>\$ 35,393 14</u>

This vote was to cover the cost of providing leadership in reducing the menace of venereal infection in Canada through consultations with Provincial health authorities on establishing control measures, compilation and analysis of statistical data and distribution of educational material.

As at March 31, 1950, there were 9 salaried employees being paid from this vote, of whom 4 were permanent and 5 temporary.

Vote 267 Health Insurance Studies

	Estimates	Allotments	Expenditures
Salaries	38,491 00	39,491 00	39,491 00
Allotted from Vote 89, Salaries, etc.	1,774 24	1,774 24	1,774 24
Telephones, Telegrams and Postage	1,000 00	1,150 00	1,150 00
Printing, Stationery and Office Equipment	6,000 00	3,500 00	2,753 08
A Travelling Expenses	7,500 00	11,000 00	10,204 52
Professional and Special Services	2,500 00	1,000 00	637 50
Sundries	960 00	310 00	90 51
	<u>\$ 58,225 24</u>	<u>\$ 58,225 24</u>	<u>\$ 56,100 85</u>

This vote was provided for the cost of (a) planning health insurance legislation; (b) the administrative functions in connection with the operation of the General Health Grants; and (c) co-operating in drafting programs to be undertaken by the provinces, including a study and analysis of existing national health insurance schemes of other countries.

As at March 31, 1950, there were 14 salaried employees being paid from this vote, of whom 4 were permanent and 10 temporary.

A Includes expenses of Dr. G. H. Hatcher, University of Toronto, \$939.44, under authority of P.C. 97/3278, July 1, 1949, and P.C. 46/5161, October 12, 1949 in connection with a study of, and report on, the state of medical care administration in Newfoundland. A fee of \$500, paid under the same authority, was charged to the allotment for Professional and Special Services.

Votes 268 and 836 Dental Health

	Estimates	Allotments	Expenditures
Salaries	16,515 00	17,415 00	17,373 80
Freight, Cartage and Express	300 00	500 00	407 79
Telephones, Telegrams and Postage	200 00	200 00	71 47
Printing, Stationery and Office Equipment	1,500 00	800 00	653 71
Travelling Expenses	6,000 00	4,500 00	4,232 10
Educational and Informational Publicity	24,700 00	27,200 00	17,640 60
Professional and Special Services	1,500 00	600 00	428 00
Materials and Supplies	900 00	375 00	229 28
Sundries	183 00	183 00	98 52
Repairs and Upkeep of Equipment	100 00	25 00	
Acquisition of Equipment	4,550 00	4,650 00	4,584 84
	<u>\$ 56,448 00</u>	<u>\$ 56,448 00</u>	<u>\$ 45,720 11</u>

This vote was provided for the expenses incurred in the co-ordination, appraisal and general exchange of information in the field of dental health by consultations with the provinces, national agencies and local organizations.

As at March 31, 1950, there were 4 salaried employees being paid from this vote, of whom 3 were permanent and 1 temporary.

Vote 269 Hospital Designs

	Estimates	Allotments	Expenditures
Salaries	14,400 00	15,600 00	15,587 39
Freight, Cartage and Express	200 00	200 00	6 99
Telephones, Telegrams and Postage	200 00	200 00	168 37
Printing, Stationery and Office Equipment	4,500 00	3,300 00	444 74
Travelling Expenses	4,000 00	4,000 00	2,605 12
Professional and Special Services	1,000 00	1,000 00	
Sundries	510 00	510 00	90 46
	<u>\$ 24,810 00</u>	<u>\$ 24,810 00</u>	<u>\$ 18,903 07</u>

This vote was provided for the cost of collecting, tabulating and making available to the provinces up-to-date information regarding the planning of hospitals and other health institutions.

As at March 31, 1950, there were 5 salaried employees being paid from this vote, of whom 3 were permanent and 2 temporary.

Vote 270 Mental Health

	Estimates	Allotments	Expenditures
Salaries	13,035 00	13,035 00	12,925 00
Freight, Cartage and Express	1,000 00	1,000 00	624 20
Telephones, Telegrams and Postage	500 00	500 00	448 37
Printing, Stationery and Office Equipment	1,500 00	1,500 00	1,495 76
Travelling Expenses	6,500 00	4,500 00	4,204 15
Educational and Informational Publicity	63,000 00	69,000 00	65,372 20
Professional and Special Services	5,000 00	1,000 00	725 00
Sundries	190 00	190 00	112 94
	<u>\$ 90,725 00</u>	<u>\$ 90,725 00</u>	<u>\$ 85,907 62</u>

This vote was provided for the cost of planning adequate control measures in the field of mental health in co-operation with the provinces, and of assisting in the provision of professional information, statistics and educational material for this purpose.

As at March 31, 1950, there were 4 salaried employees being paid from this vote, of whom 2 were permanent and 2 temporary.

Vote 271 Blindness Control

	Estimates	Allotments	Expenditures
Salaries	15,090 00	15,090 00	14,299 83
Freight, Cartage and Express	100 00	100 00	42 50
Telephones, Telegrams and Postage	300 00	300 00	37 86
Printing, Stationery and Office Equipment	500 00	500 00	167 45
Travelling Expenses	4,000 00	4,000 00	1,569 68
Educational and Informational Publicity	6,500 00	6,500 00	4,981 56
Professional and Special Services	19,000 00	19,000 00	5,815 94
Sundries	630 00	630 00	605 85
	<u>\$ 46,120 00</u>	<u>\$ 46,120 00</u>	<u>\$ 27,520 67</u>

This vote was provided for the costs of the preparation and distribution of educational material on the prevention of blindness; professional assistance in treatment tests; and the examination of applicants for pensions on grounds of blindness.

As at March 31, 1950, there were 5 salaried employees being paid from this vote, of whom 3 were permanent and 2 temporary.

Votes 272 and 837 Epidemiology

	Estimates	Allotments	Expenditures
Temporary Assistance	13,620 00	16,120 00	15,503 06
Freight, Cartage and Express	150 00	150 00	21 13
Telephones, Telegrams and Postage	550 00	550 00	78 34
Printing, Stationery and Office Equipment	2,500 00	2,800 00	1,461 26
Travelling Expenses	6,000 00	4,000 00	2,459 32
Professional and Special Services	2,000 00	1,200 00	
Sundries	1,060 00	1,060 00	661 95
Materials and Supplies	150 00	150 00	17 72
Repairs and Upkeep of Equipment	50 00	50 00	10 50
Acquisition of Equipment	2,200 00	2,200 00	1,840 09
	\$ 28,280 00	\$ 28,280 00	\$ 22,053 37

This vote was provided for the cost of the preparation and distribution of educational and informational publicity relating to the control of communicable diseases.

As at March 31, 1950, there were 5 salaried employees being paid from this vote, of whom 2 were permanent and 3 temporary.

Vote 273 Grants to Institutions Assisting Sailors, in the amounts detailed in the Estimates

	Estimates	Expenditures
Navy League of Canada, Halifax, N.S.	200 00	200 00
Sailors' Institute, North Sydney, N.S.	200 00	200 00
Navy League of Canada, Sydney, N.S.	200 00	200 00
Seamen's Mission Society, Saint John, N.B.	200 00	200 00
Catholic Sailors' Club, Saint John, N.B.	200 00	200 00
Catholic Sailors' Club, Montreal, P.Q.	200 00	200 00
Montreal Seamen's Institute, Montreal, P.Q.	200 00	200 00
Montreal Sailors' Hostel, Montreal, P.Q.	200 00	200 00
Catholic Seamen's Club, Quebec, P.Q.	200 00	200 00
Quebec Seamen's Institute, Quebec, P.Q.	200 00	200 00
Vancouver Sailors' Home, Vancouver, B.C.	200 00	200 00
Victoria Seamen's Institute, Victoria, B.C.	200 00	200 00
North Vancouver Seamen's Institute, North Vancouver, B.C.	200 00	200 00
	\$ 2,600 00	\$ 2,600 00

Vote 274 Medical Services—Indians and Eskimos

	Estimates	Allotments	Expenditures
Salaries and Wages	1,479,436 00	1,679,436 00	1,667,763 65
A Allowances	75,900 00	75,900 00	58,448 39
Freight, Cartage and Express	90,000 00	90,000 00	78,578 96
Telephones, Telegrams and Postage	21,600 00	25,000 00	23,058 79
Printing, Stationery and Office Equipment	35,000 00	35,000 00	23,901 32
B Travelling Expenses	270,000 00	395,000 00	393,841 93
Educational and Informational Publicity	8,000 00	8,000 00	6,808 42
C Professional and Special Services	3,900,000 00	3,900,000 00	3,883,223 64
D Materials and Supplies	1,000,000 00	1,204,500 00	1,163,989 34
E Sundries	104,210 00	124,210 00	117,887 43
Rents	10,500 00	10,500 00	9,230 54
Meter Rates	74,500 00	74,500 00	52,325 19

	Estimates	Allotments	Expenditures
F Repairs and Upkeep of Buildings, Works and Structures	91,595 00	140,000 00	117,334 53
Repairs and Upkeep of Equipment	68,750 00	100,000 00	87,890 32
Acquisition or Construction of Buildings, Works and Structures	2,813,300 00		
<i>Nova Scotia</i>			
Halifax—Major repairs to boilers, plumbing and heating, Rockhead Hospital		10,000 00	5,023 10
<i>Quebec</i>			
Fort Chimo—Erection of prefabricated building for Nursing Station		22,000 00	21,984 00
Contract: Tower Construction Co., \$21,984; payment in full.			
Maniwaki—(Barriere) Dispensary and nurses' residence		4,000 00	3,982 78
Pointe Bleue—Dispensary and nurses' residence		10,000 00	150 90
Port Harrison—Erection of prefabricated building for Nursing Station		14,000 00	13,771 68
Contract: Tower Construction Co., \$12,089.53; payment in full.			
Restigouche—Dispensary and nurses' residence		12,000 00	148 80
St. Regis—Joint garage		1,000 00	525 73
<i>Ontario</i>			
Lansdowne House—Dispensary and nurses' residence		8,000 00	2,464 45
Manitoulin Island—Alteration to the hospital		1,000 00	
Moose Factory—Construction of (a) hospital; (b) doctor's residences, and (c) Nursing Station		1,250,000 00	1,172,928 36
(a) hospital building—			
Contract: Sterling Construction Co., Ltd., estimated \$1,500,000, ceiling of \$2,200,000; cost, plus 10 per cent up to \$1,000,000, 2½ per cent in excess of \$1,000,000; payments, \$1,085,652.19; payments to date, \$1,656,918.65.			
(b) three doctors' residences—			
Contract: Sterling Construction Co., Ltd., \$81,000; payments, \$71,114.89.			
(c) foundation for Nursing Station—			
Contract: Sterling Construction Co., Ltd., \$7,892; payment in full.			
Ohsweken—			
Renovation, repairs and basement installation, dental building		11,000 00	9,436 94
Contract: Brown and Herlihy, \$11,000; payments, \$8,945.			
To complete doctor's residence		8,000 00	3,963 17
Pikangikum—Dispensary and nurses' residence		8,000 00	1,080 30
Sioux Lookout—To complete hospital		339,595 00	332,748 39
Contract: Manitoba Engineering Co., Ltd., \$576,973.46; payments, including final payment, \$329,733.86.			
Sioux Lookout—(Trout Lake) Health Centre		10,000 00	9,997 84
Walpole Island—Health Centre		4,000 00	128 59
<i>Manitoba</i>			
The Pas—To complete additions and alterations and sewage disposal system, Clearwater Lake Indian Hospital		5,000 00	5,000 00
Contract: Manitoba Engineering Co. Ltd., \$373,405.97; payments, including final payment, \$5,000.			
Fisher River—Power line		3,500 00	3,250 00
Norway House—Little Playgreen Lake Hospital		19,350 00	12,571 95
Contract not yet awarded. Moody and More, Architects, received \$12,571.95.			

	Estimates	Allotments	Expenditures
<i>Saskatchewan</i>			
Fort Qu'Appelle—			
Construction of power plant, Indian Hospital		75,000 00	67,264 24
Contract: P. W. Graham & Sons, Ltd., \$199,428.09; payments, including final payment, \$66,330.37.			
Purchase of property		4,500 00	4,000 00
To complete nurses' residence		5,000 00	5,000 00
Sewage disposal system		16,000 00	
Lac la Ronge—Sewage disposal system		1,500 00	918 31
North Battleford—Additions and alterations to Indian Hospital		25,000 00	22,261 00
Contract: M. Simenson, \$40,485.70; payments, including final payment, \$22,046.28.			
<i>Alberta</i>			
Edmonton			
Charles Cammell Indian Hospital—			
Installation of heating boilers.....		50,000 00	22,486 65
Contract: E. Leonard & Sons, Ltd., \$46,618; payments, \$22,478.40.			
Central heating plant		150,000 00	63,452 49
Contract: Poole Construction Co. Ltd., \$109,375; payments, \$62,345.25.			
Purchase of property		13,000 00	
Goodfish Lake—Nurses' residence		10,000 00	3,448 60
Hobbema—Telephone line		500 00	
<i>British Columbia</i>			
Hazleton—Purchase of residence		10,000 00	8,000 00
Miller Bay Indian Hospital—			
Boiler house and laundry		100,000 00	97,030 02
Contract: Mitchell & Currie, Ltd., \$124,437.65; payments, \$95,579.03; payments to date, \$123,937.65.			
Doctor's residence and staff quarters		35,000 00	34,997 50
(a) Erection—			
Contract: Precision Housing Co., Ltd., \$22,280; payment in full.			
(b) Plumbing and heating—			
Contract: Northwest Construction Co., \$12,695; payment in full.			
Miller Bay—Erection of garage		1,800 00	1,434 00
Nanaimo Indian Hospital—Repairs to Roads		14,500 00	10,157 94
Contract: E. Jepson, \$9,506; payment in full.			
Williams Lake—Dispensary and nurses' residence		7,000 00	
<i>Yukon</i>			
Whitehorse—Dispensary		3,500 00	3,144 69
Unforeseen urgent construction		25,000 00	20,430 61
Total Acquisition or Construction of Buildings, Works and Structures	2,813,300 00	2,287,745 00	1,963,183 03
G Acquisition of Equipment	670,525 00	563,525 00	253,490 39
	<u>\$ 10,713,316 00</u>	<u>\$ 10,713,316 00</u>	<u>\$ 9,900,955 87</u>

This vote was provided for the cost of provision of medical services for Indians and Eskimos, including the necessary buildings and equipment.

At as March 31, 1950, there were 895 salaried employees being paid from this vote, of whom 85 were permanent and 810 temporary.

A *Allowances.* Payment is made from this allotment of northern and recruitment allowances in accordance with the general regulations respecting such compensation.

B *Travelling Expenses.* The cost of transportation of Indians to and from hospitals amounted to \$255,797.94, of which \$128,822.97 was for air travel. Travelling expenses of doctors and nurses amounted to \$121,640.54, including air travel of \$46,084.77. Removal expenses of employees amounted to \$15,527.94.

C *Professional and Special Services.* Doctors' and nurses' fees amounted to \$507,528.62; dental services, \$22,811.54; hospitalization, \$3,302,620.11; X-Ray, \$32,865.49; sundries, \$17,397.88.

The following doctors received fees of \$1,000 or over: A. C. Abbott, Winnipeg, \$2,635; H. W. Allen, Sioux Lookout, Ont., \$1,177.50; W. C. Arnold, Haileybury, Ont., \$1,386.50; L. G. Aytte, Bonnyville, Alta., \$2,098; W. Bashucky, Winnipegosis, Man., \$2,571.65; W. A. Bearden, Paradise Hill, Sask., \$1,071; C. H. Beever-Potts, Duncan, B.C., \$2,259; Bigelow, Moffat and Doyle, Meadow Lake, Sask., \$2,207.50; E. E. Binet, Baie Comeau, Que., \$2,295.20; S. S. Bjornson, Ashern, Man., \$2,610.15; C. M. Bourgeois, Moncton, N.B., \$1,125; L. B. Brown, Fort McMurray, Alta., \$2,626.50; F. J. Buckley, Leaville, Sask., \$1,207.05; G. H. Burgess, Queen Charlotte City, B.C., \$1,529.90; A. H. Campbell, Broadway, Sask., \$3,055; B. C. Cathcart, Wallaceburg, Ont., \$1,494.25; M. Cham, Rossburn, Man., \$1,001.50; E. S. Connor, Pickle Crow, Ont., \$1,304; P. O. Coulombe, Sturgeon Falls, Ont., \$1,493.50; Crawford and Jacobs, The Pas, Man., \$2,119; G. E. Darby, Bella Bella, B.C., \$1,870; F. R. Decosse and J. P. Decosse, St. Paul, Alta., \$5,548; C. J. W. Dick, Dominion City, Man., \$1,212.50; C. Dumont, Campbellton, N.B., \$1,719; E. Dumont, Campbellton, N.B., \$1,075; W. I. Easton, Selkirk, Man., \$1,167; Evans Matheson and Associates, Brandon, Man., \$1,665.65; J. J. Fahlman, Kinistino, Sask., \$1,830; Fairfield, Thomas and Black, Portage la Prairie, Man., \$2,393.50; G. H. Field, Rosemeath, Ont., \$1,020; S. P. Findlay, Fraser Lake, B.C., \$1,209; W. H. Ford, Keene, Ont., \$1,027; D. J. O. Forssander, Sardis, B.C., \$1,554.68; E. H. Freeman, Chatham, N.B., \$2,267.30; H. B. Galbraith, Vancouver, \$1,564; C. F. Galway, McKenzie Island, Ont., \$1,076; A. Gibson, Winnipeg, \$2,033.15; J. C. Gillie, Fort William, Ont., \$1,937; A. W. Golfman, Punichy, Sask., \$3,214.20; J. M. Goodwin, Teulon, Man., \$1,890; N. B. Hall, Campbell River, B.C., \$2,515.50; H. B. Havey, Stewiacke, N.S., \$2,416.58; T. C. Holmes, Burns Lake, B.C., \$2,231.50; G. W. Houston, White River, Ont., \$1,028.60; A. H. Jeffrey, Nipigon, Ont., \$2,711.25; F. W. Kenney, Rexton, N.B., \$1,707; W. F. Kenney, Rexton, N.B., \$1,523; J. A. Key, Cardston, Alta., \$3,300; O. E. Kirkby, Vancouver, \$2,745; J. H. Kope, Enderby, B.C., \$1,057.50; J. Kratz and H. Kratz, Fort Vermilion, Alta., \$2,027; S. Kuczer, Edmonton, \$1,200; A. J. Lalonde, Cornwall, Ont., \$2,500.08; E. Landa, Vancouver, \$1,453; P. Landry, Montreal, \$1,438; B. Laramie, Outremont, Que., \$1,746.66; A. W. Large and R. G. Large, Prince Rupert, B.C., \$2,698; M. Lazarczuk, Prince Rupert, B.C., \$2,420; O. Lazarczuk, Prince Rupert, B.C., \$2,420; J. T. L'Ecuyer, Maniwaki, Que., \$1,681.47; G. Leduc, Roberval, Que., \$3,360.14; E. Lemieux, Quebec, \$1,434.50; F. A. MacNeil, Winnipeg, \$1,278; A. H. Malcolm, Armstrong, Ont., \$1,458.83; L. T. Maxwell, Prince George, B.C., \$1,030; J. McCammon, Red Lake, Ont., \$1,535.11; J. F. McCullough, Sudbury, Ont., \$1,764.50; H. A. McLean, Ceepeece, B.C., \$1,970.10; John F. McNeill, Summerside, P.E.I., \$2,025.50; J. Mellling, Wetaskiwin, Alta., \$3,575; Menely and Browne, Nanaimo, B.C., \$1,524; G. Michaud, Roberval, Que., \$1,827.40; I. Mikutaviciute, Prince Rupert, B.C., \$2,137.10; J. S. Monteith, Tofino, B.C., \$2,854; A. W. Mooney, Vanderhoof, B.C., \$7,915; R. H. Morrissy, Newcastle, N.B., \$1,454; L. E. Mottram, Southampton, Ont., \$1,457; J. Page, St. Benoit, Que., \$1,345; J. R. Pare, Duck Lake, Sask., \$1,482; R. D. Patchell, Loon Lake, Sask., \$1,153; H. J. Pickup, Alert Bay, B.C., \$1,200; F. Pigeon, Blind River, Ont., \$1,588; A. Plante, Roberval, Que., \$1,167.30; F. H. Prouse, Smithers, B.C., \$1,422; R. J. P. Purves, Prince Rupert, B.C., \$1,841.32; R. L. Reeves, Eganville, Ont., \$1,819.50; J. R. Rehill, Kamask, Sask., \$2,200; J. B. Reid, Jr., Truro, N.S., \$1,912; Wm. S. Reid, Selkirk, Man., \$1,076; W. H. Roberts, Sidney, B.C., \$1,491; O. Rostrup, Edmonton, \$2,750; V. J. Sadovsky, Hearst, Ont., \$1,930.65; V. St. John, Alert Bay, B.C., \$4,000; E. M. Savage, Cold Lake, Alta., \$1,537; O. L. Stanton and A. Bickford, Yellowknife, N.W.T., \$1,405.50; D. E. Starr, Vancouver, \$2,693; E. Stephenson, Winnipeg, \$1,155; G. H. Stobie, Belleville, Ont., \$1,264; J. V. Tilley, Cochrane, Ont., \$1,240; W. W. Wallingford and Weselak, Beardmore, Ont., \$2,004.50; P. L. H. Warren, Kelvington, Sask., \$1,447.50; M. Watkins, Edmonton, \$2,400; N. Zalisky, Edmonton, \$1,200.

Hospitals receiving \$5,000 or over: All Saints, Aklavik, N.W.T., \$98,333.50; Bella Coola General, Bella Coola, B.C., \$19,210; Belleville General, Belleville, Ont., \$5,776; Bishop Newnham, Moose Factory, Ont., \$15,274; Brandon General, Brandon, Man., \$11,893.90; Brantford Sanatorium, Brantford, Ont., \$8,242.38; Essex County Sanatorium, Windsor, Ont., \$15,217.23; Farrands, Fort Rae, N.W.T., \$13,601.50; Fort Smith General, Fort Smith, N.W.T., \$32,372.50; Fort William Sanatorium, Fort William, Ont., \$120,462; Holy Family, Prince Albert, Sask., \$15,150.80; Hotel Dieu, Campbellton, N.B., \$13,480.22; Hotel Dieu St. Michel, Roberval, Que., \$6,058.65; I.O.D.E. Hospital for Convalescent Children, Toronto, \$12,962.85; Immaculate Conception, Aklavik, N.W.T., \$17,829.50; Jordan Memorial Sanatorium, The Glades, N.B., \$5,097.32; Kamask Union, Kamask, Sask., \$5,915.75; Kelvington Union, Kelvington, Sask., \$5,612.20; Lady Minto, Chapleau, Ont., \$15,556; R. W. Large Memorial, Bella Bella, B.C., \$26,819.95; L'Assomption, Moosonee, Ont., \$34,880; L'Hotel Dieu de Quebec, Quebec, \$8,977.90; Manitoba Sanatorium Board: Brandon Sanatorium, Brandon, Man., \$362,732.90; Clearwater Lake Indian, The Pas, Man., \$259,132; Dynevour Indian, Selkirk, Man., \$64,729.50; Manitoba Sanatorium, Ninette, Man., \$13,929; McKellar General, Fort William, Ont., \$8,350; Meadow Lake Union, Meadow Lake, Sask., \$5,386; Montreal General, Montreal, \$6,199.83; Mountain Sanatorium, Hamilton, Ont., \$55,738.11; Muskoka Sanatorium, Gravenhurst, Ont., \$38,946.20; Nova Scotia Sanatorium, Kentville, N.S., \$8,339.98; Parry Sound General, Parry Sound, Ont., \$9,222.50; Point Edward, Sydney, N.S., \$6,083.69; Portage la Prairie General, Portage la Prairie, Man., \$7,907.65; Prince Albert Sanatorium, Prince Albert, Sask., \$134,414.60; Providence, High Prairie, Alta., \$10,205.64; Provincial Mental: Nova Scotia, \$8,177.46; Quebec, \$8,207.20; Ontario, \$12,300.58; Manitoba, \$18,819.18; Saskatchewan, \$27,667.13; Alberta, \$11,118.87; British Columbia, \$30,829.19; Provincial Sanatorium, Charlottetown, P.E.I., \$7,129.50; Queen Alexandra Sanatorium, London, Ont., \$27,656.84; Queen Alexandra Sanatorium, Cobble Hill, B.C., \$26,434; Roseway, Shelburne, N.S., \$8,637.25; Sacred Heart, Caughnawaga, Que., \$20,529.45; St. Anthony's, The Pas, Man., \$35,194; St. Boniface Hospital, St. Boniface, Man., \$30,946.95; St. Boniface Sanatorium, St. Vital, Man., \$23,472; St. Gabriel's, Fort McMurray, Alta., \$6,414.50; St. George's Sanatorium, Mont Joli, Que., \$27,448.90; Saint John Tuberculosis, East Saint John, N.B., \$7,781.02; St. John's, Vanderhoof, B.C., \$23,985; St. John

Eudes, Havre St. Pierre, Que., \$8,708; St. Joseph's, Blind River, Ont., \$6,647.30; St. Joseph's, Fort Resolution, N.W.T., \$49,752.50; St. Joseph's, Kenora, Ont., \$13,049; St. Joseph's, La Tuque, Que., \$37,925.10; St. Joseph's General, Little Current, Ont., \$5,276.95; St. Joseph's General, Port Arthur, Ont., \$14,467.10; St. Joseph's, Sarnia, Ont., \$7,550.80; St. Laurent Sanatorium, Hull, Que., \$17,524.93; St. Margaret's, Fort Simpson, N.W.T., \$48,096.50; St. Mary's, Dawson, Y.T., \$8,281.60; St. Mary's on the lake Sanatorium, Haileybury, Ont., \$22,329.23; St. Michael's, Broadview, Sask., \$17,459.10; St. Michael Sanatorium, Roberval, Que., \$40,517.48; St. Paul's, Hearst, Ont., \$6,339.75; St. Rita's, Sydney, N.S., \$10,492.25; St. Theresa, Fort Vermilion, Alta., \$24,316.50; St. Therese, Chesterfield Inlet, N.W.T., \$35,266.50; St. Therese, St. Paul, Alta., \$5,151.25; Sick Children's, Toronto, \$8,831.06; Sioux Lookout General, Sioux Lookout, Ont., \$6,922.18; Toronto Hospital for the Treatment of Tuberculosis, Weston, Ont., \$62,920.62; Victoria Hospital, London, Ont., \$24,313.20; Wetaskiwin Community, Wetaskiwin, Alta., \$7,448.25; Whitehorse General, Whitehorse, Y.T., \$31,773.03; Winnipeg Municipal, Winnipeg, \$32,108.46; Wrinch Memorial, Hazelton, B.C., \$21,449.15; Yellowknife Red Cross, Yellowknife, N.W.T., \$7,679.66.

D *Materials and Supplies.* This allotment includes expenditures for medical and hospital supplies, \$395,700.69; fuel, \$103,503.63; provisions, \$544,354.74; clothing, bedding and dry goods replacements, \$43,657.41.

E *Sundries.* Includes \$90,024.65 for laundry charges.

F *Repairs and Upkeep of Buildings, Works and Structures.* Major repairs included the following: Alert Bay Preventorium, \$7,886.72; Charles Camsell Indian Hospital, Edmonton, \$38,933.68; Coqualeetza Indian Hospital, Sardis, B.C., \$2,453.59; Lady Willingdon Indian Hospital, Brantford, Ont., \$4,672.31; Miller Bay Indian Hospital, \$10,962.05; Nanaimo Indian Hospital, \$4,037.38; North Battleford Indian Hospital, \$3,817.81; Fort Alexander Indian Hospital, Pine Falls, Man., \$3,589.96.

A contract, amounting to \$7,650, was awarded by this Department to Westerlund & Westerlund, Alert Bay, B.C., for alterations of buildings, reinforcing and re-shingling of roof, and painting of exterior and interior of building, Alert Bay Preventorium, Alert Bay, B.C. The work was completed and payment in full made during the year.

A contract, amounting to \$20,736.95, was awarded through the Department of Public Works to Poole Construction Co., Ltd., for alterations and additions to kitchen and mess building, Charles Camsell Indian Hospital, Edmonton. The work was completed and payment in full made during the year.

G *Acquisition of Equipment.* Included the purchase of: boats, \$8,140.18; hospital equipment, \$183,578.30; light, heat, power and water equipment, \$7,725.27; motor cars and trucks, \$26,385.34. Included in the item for hospital equipment were purchases for the following Indian hospitals and nursing stations:—Indian Hospitals—Blood, \$1,788.03, Brandon, \$7,490.79, Charles Camsell, \$29,175.65, Clearwater Lake, \$2,236.57, Coqualeetza, \$14,195.54, Fisher River, \$3,548.85, Fort Alexander, \$4,829.73, Lady Willingdon, \$1,828.87, Manitoulin, \$1,183.46, Miller Bay, \$12,594.87, Moose Factory, \$16,901.22, Nanaimo, \$6,765.09, North Battleford, \$15,892.67, Norway House, \$2,693.54, Sioux Lookout, \$46,120.48; Nursing Stations—Alert Bay, \$1,006.75, Coppermine, \$1,164.79, Driftpile, \$1,155.43, Fort Chimo, \$3,668.92, Fort Good Hope, \$1,543.85, Fort McPherson, \$1,177.54, Fort Norman, \$1,746.28, God's Lake, \$4,489.38, James Bay, \$1,153.46, Lake Harbour, \$1,914.20, Lansdowne House, \$1,370.60, Nelson House, \$3,187.20, Pikangikum, \$1,386.15, Saddle Lake, \$1,582.19, Trout Lake, \$5,753.86.

Votes 275 and 838 Civil Aviation Medicine

	Estimates	Allotments	Expenditures
Temporary Assistance	14,475 00	15,375 00	14,880 00
Freight, Cartage and Express	300 00	300 00	3 33
Telephones, Telegrams and Postage	450 00	450 00	259 57
Printing, Stationery and Office Equipment	2,900 00	2,900 00	2,159 25
Travelling Expenses	20,500 00	19,600 00	13,874 95
A Professional and Special Services	7,700 00	7,700 00	3,231 75
Sundries	540 00	540 00	64 99
Acquisition of Equipment	2,150 00	2,150 00	1,016 45
	<u>\$ 49,015 00</u>	<u>\$ 49,015 00</u>	<u>\$ 35,490 29</u>

This vote was provided for the cost of (a) providing medical advice to the Civil Aviation Branch of the Department of Transport; (b) training civil aviation medical examiners; and (c) advising private aviation organizations such as air ambulance services, flying clubs and training schools, on medical problems arising in their operations.

As at March 31, 1950, there were 5 temporary salaried employees being paid from this vote.

A Includes payment under authority of P.C. 74/5072, October 5, 1949, of honoraria of \$1,000 each to F. A. L. Mathewson, Winnipeg, and J. W. Tice, Hamilton, technical consultants.

Health Grants

Votes 276, 694 and 839 General Health Grants: To provide for the following grants to the Provinces, under terms and conditions approved by the Governor in Council:

	<u>Estimates</u>	<u>Expenditures</u>
A Health Survey Grant to assist the Provinces in surveying present health services and facilities, including hospitals, and in studying ways and means of improving and extending the same; originally distributed on the basis of a flat amount of \$5,000 to each Province and the balance according to population but the total payment available to any Province in no case to be less than \$15,000; revote to continue scheme of allocation of grant under Vote 797 of the Supplementary Estimates for the fiscal year ending March 31, 1949, \$250,000	269,779 00	131,188 91
B Hospital Construction Grant to assist the Provinces in the provision of adequate accommodation for hospital and health services; to be distributed on the basis of \$1,000 per bed for active treatment beds, \$1,500 per bed for chronic or convalescent beds, or in the case of other health facilities on an equivalent basis; Provinces to match or exceed Dominion contribution which shall in no case exceed one-third of total cost (Revote \$1,000,000)	14,334,629 00	6,804,358 75
C General Public Health Grant to assist the Provinces in strengthening general public health services; to be distributed on the basis of 40 cents per capita of population, to Provinces which maintain at least their standard and extent of service in this field as at March 31, 1948; revote for equipment ordered before March 31, 1949, but not delivered within time for payment out of unexpended amounts authorized by Vote 797 of the Supplementary Estimates for the fiscal year ending March 31, 1949, \$132,085	5,408,085 00	2,080,686 00
D Tuberculosis Control Grant to assist the Provinces in an accelerated and intensified effort toward the eradication of tuberculosis and to extend progressively the provision of free treatment; to be distributed on the basis of a flat amount of \$25,000 to each Province and the balance to be divided 50% on the basis of population and 50% on the basis of the average number of deaths from tuberculosis in each Province over the previous five years; revote for equipment ordered before March 31, 1949, but not delivered within time for payment out of unexpended amounts authorized by Vote 797 of the Supplementary Estimates for the fiscal year ending March 31, 1949, \$212,847	3,389,461 00	2,426,962 38
E Mental Health Grant to assist the Provinces in the prevention of mental illness and in extending progressively the provision of free treatment; to be distributed on the basis of a flat amount of \$25,000 to each Province and the balance according to population; revote for equipment ordered before March 31, 1949, but not delivered within time for payment out of unexpended amounts authorized by Vote 797 of the Supplementary Estimates for the fiscal year ending March 31, 1949, \$326,829	4,449,000 00	1,927,700 83
F Venereal Disease Control Grant to assist the Provinces in the control of venereal disease; to be distributed on the basis of a flat amount of \$4,000 to each province and the balance according to population with any programs for venereal disease control to be approved and the cost thereof to be divided equally between the Dominion and the Province concerned and to revote an additional amount for the equipment ordered before March 31, 1949, but not delivered within time for payment out of unexpended amounts authorized by Vote 797 of the Supplementary Estimates for the fiscal year ended March 31, 1949, \$1,600	517,544 00	492,761 70
G Crippled Children Grant to assist the Provinces in an intensive program for the prevention and correction of crippling conditions in children, rehabilitation and training; to be distributed on the basis of a flat amount of \$4,000 to each Province and the balance according to population; revote for equipment ordered before March 31, 1949, but not delivered within time for payment out of unexpended amounts authorized by Vote 797 of the Supplementary Estimates for the fiscal year ending March 31, 1949, \$4,350	520,294 00	187,466 94

	<u>Estimates</u>	<u>Expenditures</u>
H Professional Training Grant to assist the Provinces in the training of personnel for public health and hospital staffs; to be distributed on the basis of a flat amount of \$4,000 to each Province and the balance according to population	515,944 00	380,698 75
I Public Health Research Grant to assist the Provinces in stimulating and developing public health research; revote for equipment ordered before March 31, 1949, but not delivered within time for payment out of unexpended amounts authorized by Vote 797 of the Supplementary Estimates for the fiscal year ending March 31, 1949, \$500	205,648 00	149,099 88
J Cancer Control Grant to assist the Provinces in programs for the control of cancer; to be distributed according to population, with any such programs for cancer control to be approved and the cost thereof to be divided equally between the Dominion and the Province concerned	3,590,093 00	1,135,337 30
	<u>\$ 33,200,477 00</u>	<u>\$ 15,716,261 44</u>

STATEMENT OF PAYMENT OF GENERAL

Grant	New- foundland	Nova Scotia	Prince Edward Island	New Brunswick	Quebec
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
A Health Survey.....	5,261 85 <i>19,779 00</i>	15,087 99	4,740 13	13,824 21	25,576 92
B Hospital Construction.....	202,096 92 <i>334,629 00</i>	125,471 64 <i>783,167 40</i>	36,163 45 <i>153,100 42</i>	64,812 77 <i>508,515 00</i>	2,632,242 45 <i>3,896,188 53</i>
C General Public Health.....	117,195 29 <i>132,400 00</i>	140,447 06 <i>254,000 00</i>	36,555 02 <i>44,450 00</i>	131,656 52 <i>201,200 00</i>	460,799 66 <i>1,516,800 00</i>
D Tuberculosis Control.....	150,799 96 <i>176,614 00</i>	172,286 04 <i>180,659 00</i>	42,843 32 <i>87,011 00</i>	122,424 75 <i>140,510 00</i>	636,077 62 <i>1,066,578 00</i>
E Mental Health.....	54,789 60 <i>122,171 00</i>	85,270 04 <i>211,416 00</i>	34,020 75 <i>52,302 00</i>	34,719 69 <i>172,665 00</i>	699,350 83 <i>1,138,212 00</i>
F Venereal Disease Control.....	15,944 00 <i>15,944 00</i>	26,913 00 <i>26,913 00</i>	7,356 00 <i>7,356 00</i>	16,987 10 <i>22,150 00</i>	130,502 59 <i>140,829 00</i>
G Crippled Children.....	4,819 91 <i>15,944 00</i>	16,635 50 <i>26,913 00</i>	5,000 00 <i>7,356 00</i>	22,147 22 <i>22,150 00</i>	12,548 61 <i>140,829 00</i>
H Professional Training.....	11,333 89 <i>15,944 00</i>	21,936 98 <i>26,913 00</i>	7,011 24 <i>7,356 00</i>	21,779 74 <i>22,150 00</i>	111,634 00 <i>140,829 00</i>
I Public Health Research.....		6,649 33		6,373 23	23,282 51
J Cancer Control.....	45,415 13 <i>90,093 00</i>	61,157 96 <i>172,836 00</i>	10,582 11 <i>25,313 00</i>	29,924 62 <i>136,908 00</i>	246,069 46 <i>1,032,118 00</i>
	607,656 55 <i>923,518 00</i>	671,855 54 <i>1,682,817 40</i>	184,272 02 <i>384,244 42</i>	464,649 85 <i>1,226,248 00</i>	4,978,084 65 <i>9,072,381 53</i>

NOTE.—Amounts in *italics* represent the maximum amounts available to each province. In the case of Public Health Research, no allocation was made by provinces.

* This column represents the various amounts which were not allocated to any province.

HEALTH GRANTS TO PROVINCES (VOTES 276, 694, 839)

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Unallocated*	Total
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
22,372 95	2,412 66	19,094 62	19,253 03	3,564 55	250,000 00	131,188 91 269,779 00
2,057,853 21 4,344,117 00	356,349 77 765,301 00	355,699 31 863,364 00	576,695 09 855,276 00	396,974 14 1,093,864 00	737,108 65	6,804,358 75 14,334,629 00
417,331 80 1,718,800 00	106,178 12 302,800 00	231,851 22 366,500 00	143,394 95 338,400 00	295,276 36 432,800 00	99,935 00	2,080,686 00 5,408,085 00
568,734 28 743,341 00	94,639 68 187,830 00	165,587 91 172,922 00	252,001 41 298,473 00	221,567 41 311,097 00	23,926 00	2,426,962 38 3,339,461 00
468,030 59 1,286,465 00	62,439 04 247,232 00	187,090 93 299,408 00	131,257 02 273,359 00	170,732 34 342,641 00	303,129 00	1,927,700 83 4,449,000 00
157,677 48 159,052 00	31,315 00 31,315 00	28,496 53 34,815 00	34,527 00 34,527 00	43,043 00 43,043 00	1,600 00	492,761 70 517,544 00
48,070 24 159,052 00	23,376 86 31,315 00	30,663 54 37,915 00	6,309 99 34,527 00	17,895 07 43,043 00	1,250 00	187,466 94 520,294 00
87,813 86 159,052 00	24,017 30 31,315 00	30,762 00 34,815 00	29,663 30 34,527 00	34,746 44 43,043 00		380,698 75 515,944 00
78,254 24	6,517 52	13,263 93	7,418 84	7,340 28	205,648 00	149,099 88 205,648 00
174,346 24 1,169,570 00	42,111 07 206,042 00	232,444 00 232,444 00	206,821 21 230,267 00	86,465 50 294,502 00		1,135,337 30 3,590,093 00
4,080,484 89 9,739,949 00	749,357 02 1,803,150 00	1,294,953 99 2,042,183 00	1,407,341 84 2,099,356 00	1,277,605 09 2,604,083 00	1,622,596 65	15,716,261 44 33,200,477 00

These grants were established as an essential step in the development of adequate health services for the people of Canada. They are available under terms and conditions approved by the Governor in Council and payment is made upon certification of the Minister that the Province has agreed thereto. General conditions which apply to all grants provide that the Province shall undertake to: (a) expend solely for the development of the relevant program or project moneys received out of its share of the grant; (b) furnish reports and statements of expenditure to the Minister from time to time, or, in some cases, quarterly; (c) refund unexpended moneys on completion of any program or project; and (d) maintain adequate records and accounts. The payment of grants is based on claims for expenditure submitted by Provincial Governments. In some instances, the Provinces nominate Universities, Institutions or other organizations to act as their agents for completion of projects. Expenditures made by the Provinces to such agencies are based on a budget subject to a final detailed statement of expenditures and subsequent audit and adjustment where necessary. Specific conditions pertaining to the individual grants are given below.

A The Health Survey Grant was authorized by P.C. 3408, July 28, 1948. P.C. 2065, April 28, 1949, extended the basic conditions for the utilization of the Grant during the fiscal year 1949-50. The conditions provide that the Province shall (a) establish or designate an agency or division responsible for making a survey of existing health, hospital and related facilities and services; (b) provide an outline of the procedure proposed for conducting the survey; and (c) undertake to furnish a report on the survey with a plan for the improvement, extension and establishment of such facilities and services.

The amounts, by provinces, of the approved projects and the expenditures thereon by the Federal Government (shown in parentheses) follow: Newfoundland, \$19,779 (\$5,261.85); Nova Scotia, \$17,898 (\$15,087.59); Prince Edward Island, \$4,841 (\$1,740.13); New Brunswick, \$15,000 (\$13,824.21); Quebec, \$25,576.92 (\$25,576.92); Ontario, \$22,372.95 (\$22,372.95); Manitoba, \$33,031.25 (\$2,412.66); Saskatchewan, \$25,200 (\$19,094.62); Alberta, \$26,708.59 (\$19,253.03); British Columbia, \$4,500 (\$3,564.55); total, \$194,907.71 (\$131,188.91).

B The Hospital Construction Grant was authorized during the fiscal year 1948-49, by P.C. 3403, July 28, 1948, amended by P.C. 5501, November 30, 1948. P.C. 2060, April 28, 1949, extended the basic conditions of the utilization of the Grant during the fiscal year 1949-50. The conditions provide that the Province shall (a) furnish a comprehensive statement covering construction of hospitals and nursing units within the Province; (b) furnish a plan for hospital and nursing unit accommodation adequate to the needs of such Province provided that any province may, in advance of submitting such plan, furnish projects for the construction of hospitals or nursing units, on the understanding that such projects represent a part of the general plan and (c) contribute or become legally obligated to contribute to the capital cost of any such construction project an amount, at least equivalent to the Federal contribution. Payments may be made for construction projects begun after March 31, 1948 (Newfoundland, March 31, 1949) in four instalments as construction progresses. For projects under construction on April 1, 1948, (Newfoundland, April 1, 1949) the Federal contribution is a proportion of the total payment based on the cost of construction subsequent to April 1, 1948 as compared to the total cost of construction. Payments may be made in the same manner.

A detailed statement by hospitals, of the maximum approved contribution to the capital costs of construction projects, and the amounts paid, follows:

<u>Location</u>	<u>Hospital</u>	<u>Approved</u>	<u>Payments</u>
<i>Newfoundland</i>			
St. John's	*Hospital for Mental and Nervous Diseases,		
	Extension No. 2	12,624 66	9,378 00
	Extension No. 3	7,508 15	5,631 11
	Staff Infirmary	2,224 64	1,668 48
	*St. John's Sanatorium	47,689 43	35,767 07
Corner Brook	*West Coast Sanatorium	118,028 86	118,028 86
	Western Memorial	36,943 23	31,623 40
		225,018 97	202,096 92
<i>Nova Scotia</i>			
New Glasgow	Aberdeen	106,000 00	
Advocate	Bayview Memorial Red Cross	3,333 33	
Truro	Colchester County	60,000 00	45,000 00
Canso	Eastern Memorial	5,508 48	4,131 36
Sheet Harbour	Eastern Shore Memorial	6,434 87	4,411 16
Guysborough	Guysborough Memorial	5,250 00	5,250 00
Cole Harbour	*Halifax Municipal	150,000 00	
Lunenburg	Lunenburg	27,500 00	
Middle Musquodoboit	Musquodoboit Valley Memorial	5,475 94	4,106 95
Brookside	*Nova Scotia Institution for Care and Habilitation of Mental Defectives	83,333 33	
Windsor	Payzant Memorial	45,666 66	11,416 66
Westmount	*Point Edward	22,004 67	22,004 67
Liverpool	Queens General	20,833 34	20,833 34
Antigonish	St. Martha's	70,000 00	
Sherbrooke	St. Mary's Memorial	5,193 40	2,567 50
Sydney	Sydney City	153,666 66	
Musquodoboit Harbour	Twin Oaks Memorial	8,500 00	5,750 00
Baddeck	Victoria County Memorial	4,466 72	
		783,167 40	125,471 64

Location	Hospital	Approved	Payments
<i>Prince Edward Island</i>			
Charlottetown	Charlottetown	66,187 50	26,417 18
	Charlottetown Health Centre	5,995 27	5,996 27
	P.E.I. Hospital Annex	5,000 00	3,750 00
		77,183 77	36,163 45
<i>New Brunswick</i>			
Chatham	*Mount St. Joseph	33,333 33	33,333 33
Fredericton Junction	Queen-Sunbury West Memorial	5,031 86	3,773 88
Sackville	Sackville Memorial	3,921 29	3,908 43
Stanley	Stanley Memorial	7,065 13	7,065 13
Saint John	St. Joseph's	9,854 00	9,854 00
	Tuberculosis Control Centre	7,496 00	6,878 00
		66,701 61	64,812 77
<i>Quebec</i>			
Ste. Germaine	*Begin Sanatorium	103,278 75	51,639 40
Montreal	*Convalescent Hospital	130,199 25	43,399 75
Three Rivers	*Cooke Sanatorium	66,094 91	31,165 10
Harrington Harbour	**Harrington	23,666 66	11,833 32
Montreal	Herbert Reddy Memorial	20,333 33	15,249 99
	Herbert Reddy Memorial—Project No. 2 ..	8,000 00	
Chandler	Hopital de la Providence	28,166 66	28,166 66
Quebec	Hopital de L'Enfant Jesus	79,673 02	79,673 02
Montreal	*Hopital du Sacre-Coeur	21,183 44	
Matane	Hopital du St.-Redempteur	147,492 72	106,747 14
Amos	Hotel Dieu	94,705 78	91,705 78
Levis	Hotel Dieu	29,000 00	21,750 00
Sorel	Hotel Dieu	40,617 31	16,442 19
St. Jerome	Hotel Dieu de St. Joseph	126,333 33	126,333 32
Grand'Mere	Lafleche	77,907 76	51,165 77
Abitibi	*Macamic Sanatorium	161,455 17	151,243 64
Riviere des Prairies	*Mont Providence	749,138 40	749,138 40
Montmagny	Montmagny General	59,000 00	59,000 00
Charny	Notre Dame	18,421 00	
Quebec	Notre Dame de la Recouvrance	20,466 46	14,283 06
Montreal	Notre Dame de l'Esperance	42,500 00	
Lourdes de Blanc Sablon ..	Notre Dame de Lourdes	8,379 50	4,189 75
Mont Laurier	Notre Dame de Ste. Croix	75,000 00	18,750 00
Shawville	Pontiac Community	27,577 42	20,683 05
Drummondville	St. Croix	100,371 22	95,842 14
Joliette	St. Eusebe	89,766 28	33,677 76
Beauce	St. George's	133,407 52	88,008 30
Beauceville	**St. Joseph	43,424 62	32,568 45
La Tuque	St. Joseph	19,851 69	13,234 46
Montreal	*St. Joseph's Sanatorium	320,361 30	155,386 67
Montreal	St. Mary's	82,000 00	61,500 00
Val d'Or	St. Sauveur	34,838 14	34,838 14
Three Rivers	Ste. Marie	107,541 23	76,415 69
Shawinigan	Ste. Therese	148,000 00	37,000 00
Gaspé	*Sanatorium de Gaspé	371,259 78	92,814 94
Lac Edouard	*Sanatorium de Lac Edouard	5,314 65	3,985 98
Mont Joli	*Sanatorium St. Georges	186,416 80	124,277 86
Sherbrooke	Sherbrooke	71,333 33	71,333 32
Noranda	Youville	23,699 10	15,799 40
		3,896,186 53	2,632,242 46
<i>Ontario</i>			
Ingersoll	Alexandra	34,666 67	33,666 66
Goderich	Alexandra Marine and General	12,406 16	
London	*Beck Memorial Sanatorium	40,500 00	
Brantford	*Brant Sanatorium	7,500 00	7,500 00
Brockville	Brockville General	68,666 66	34,333 32
Campbellford	Campbellford Memorial	32,749 99	32,749 99
Markdale	Centre Grey General	22,374 14	22,374 14

Location	Hospital	Approved	Payments
<i>Ontario—Concluded</i>			
Chesley	Chesley Memorial	9,143 73	9,143 73
Peterborough	Civic	117,383 30	117,383 30
Cobourg	Cobourg General	1,017 18	1,017 18
Cornwall	Cornwall General	14,330 65	14,330 65
Guelph	**Guelph General	35,750 00	
Dunnville	Haldimand War Memorial	26,833 33	
Hamilton	Hamilton General	135,750 00	135,750 00
Kingston	Hotel Dieu	61,000 00	45,750 00
St. Catharines	Hotel Dieu	17,462 34	17,462 34
Weston	Humber Memorial	29,000 00	29,000 00
Kenora	Kenora General	3,500 00	
Kingston	Kingston General	32,500 00	
Leamington	Leamington District Memorial	28,500 00	14,250 00
Mount Forest	Louise Marshall	3,574 18	3,574 18
Fort William	McKellar General	4,513 46	4,513 46
	McKellar General—Project No. 2	15,844 07	11,883 05
Haileybury	Misericordia	26,666 66	19,999 99
Toronto	New Mount Sinai	189,833 33	
Oakville	Oakville Memorial	37,500 00	37,500 00
Oshawa	Oshawa General	2,278 48	2,278 48
Ottawa	Ottawa General	149,666 66	112,249 99
	Ottawa General—Project No. 2	18,750 00	12,500 00
Brampton	Peel Memorial	44,000 00	44,000 00
Port Colborne	Port Colborne General	53,500 00	51,999 99
Clinton	Public	10,667 37	10,667 37
Atikokan	Red Cross	15,000 00	7,500 00
Bancroft	Red Cross Outpost	14,325 98	10,744 48
Burks Falls	Red Cross Outpost	24,666 66	18,499 99
Englehart	Red Cross Outpost	3,257 72	2,443 29
Huntsville	Red Cross Outpost	20,488 68	20,488 68
Nipigon	Red Cross Outpost	15,028 58	15,028 58
Port Loring	Red Cross Outpost	8,806 00	6,604 50
Wiarton	Red Cross Outpost	24,666 66	17,749 99
Ottawa	*Royal Ottawa Sanatorium	101,250 00	50,625 00
Newtonbrook	*St. John's Convalescent	205,500 00	
Guelph	St. Joseph's	19,666 66	
London	*St. Joseph's	120,833 33	
Toronto	St. Joseph's	155,306 37	116,479 77
North Bay	St. Joseph's General	1,681 89	1,261 44
Peterborough	St. Joseph's General	48,750 00	48,750 00
Kingston	*St. Mary's of the Lake	42,772 91	42,772 91
St. Mary's	St. Mary's Memorial	19,166 66	19,166 66
Toronto	St. Michael's	85,333 33	85,333 33
Hamilton	*St. Peter's Infirmary	19,166 68	9,583 33
Fort William	†Sanatorium	129,000 00	96,750 00
Southampton	Saugeen Memorial	1,901 83	1,901 83
Toronto	Sick Children's	560,920 06	280,460 03
Smooth Rock Falls	Smooth Rock Falls	17,000 00	12,750 00
Tiltsburg	Soldiers' Memorial	17,333 33	
Stratford	Stratford General	179,750 00	179,749 66
Strathroy	*Strathroy General	3,222 74	3,222 74
Sudbury	Sudbury General	84,333 34	84,333 32
Toronto	Toronto General	5,715 10	4,286 32
Toronto	Toronto Western	98,833 33	
Trenton	Trenton Memorial	36,355 23	19,901 95
London	Victoria	63,000 00	31,500 00
	Victoria Project No. 2	3,750 00	
Grimsby	West Lincoln Memorial	29,000 00	29,000 00
Winchester	Winchester Memorial	15,087 59	15,087 59
		3,478,899 02	2,057,853 21
<i>Manitoba</i>			
Altona	Altona	4,102 21	2,899 70
Baldur	Baldur Medical Nursing Unit	7,000 00	3,500 00
Benito	Benito	9,083 33	4,749 99

Location	Hospital	Approved	Payments
<i>Manitoba—Concluded</i>			
Winkler	Bethel	1,821 69	
Birch River	Birch River Medical Nursing Unit	9,083 33	4,749 99
Boissevain	Boissevain Hospital	730 10	730 10
Carman	Carman District	11,666 67	11,666 67
Cartwright	Cartwright Medical Nursing Unit	2,312 00	
St. Pierre	De Salaberry Municipal	12,333 33	9,249 99
Erickson	Erickson Medical Nursing Unit	4,000 00	2,000 00
Fisher Branch	Fisher Branch Outpost	6,000 00	3,000 00
Carberry	Fox Memorial	2,500 00	2,500 00
Gilbert Plains	Gilbert Plains	3,000 00	3,000 00
Hamiota	Hamiota	15,000 00	
Killarney	Killarney District General	1,000 00	518 41
Ninette	*Manitoba Sanatorium	5,000 00	
McCreary	McCreary Medical Nursing Unit	9,333 33	6,999 99
Minnedosa	Minnedosa District	28,333 33	21,249 99
Winnipeg	Misericordia	27,000 00	20,250 00
Morris	Morris District	23,666 66	17,749 98
Winnipeg	*Princess Elizabeth	148,384 84	96,450 14
Arborg	Red Cross Outpost	9,333 33	4,666 66
Roblin	Roblin District	15,000 00	9,500 00
Rosburn	Rosburn	5,000 00	
Steinbach	Steinbach General	16,000 00	16,000 00
Swan River	Swan River District	25,666 66	16,833 32
Wawanesa	Wawanesa Medical Nursing Unit	5,250 00	3,512 00
Whitemouth	Whitemouth	12,000 00	5,666 66
Winnipeg	Winnipeg General	133,359 28	88,906 18
		552,960 09	356,349 77
<i>Saskatchewan</i>			
Assiniboia	Assiniboia Union	2,498 91	
Balcarres	Balcarres Union	7,500 00	
Big River	Big River Union	3,441 50	2,581 12
Canora	Canora Union	24,958 53	16,639 00
Climax	Climax Community	2,500 00	1,875 00
Coronach	Coronach Union	11,995 94	8,996 96
Cupar	Cupar Union	1,500 00	
Delisle	Delisle Union	3,413 07	2,275 38
Elrose	Elrose Union	5,000 00	5,000 00
Fillmore	Fillmore Union	10,000 00	10,000 00
Foam Lake	Foam Lake Union	17,381 32	13,035 99
Gainsborough	Gainsborough Union	7,500 00	7,500 00
Regina	General	75,000 00	56,250 00
Regina	Grey Nuns'	14,666 66	7,333 33
Herbert	Herbert-Morse Union	2,116 38	1,679 55
Invermay	Invermay-Canora Union	1,846 53	1,275 49
Ituna	Ituna Union	7,500 00	3,750 00
Kamsack	†Kamsack Union	40,000 00	30,000 00
Kindersley	Kindersley Union	34,122 73	25,592 04
Langenburg	Langenburg-Churchbridge Union	8,000 00	
Maidstone	Maidstone Union	11,250 00	11,250 00
Maryfield	Maryfield Memorial Union	4,113 75	3,085 31
Meadow Lake	Meadow Lake Union	12,457 37	8,304 90
Midale	Midale Union	4,500 00	3,375 00
Moose Jaw	Moose Jaw General	35,000 00	26,250 00
Neilburg	Neilburg Union	2,250 00	2,250 00
Neudorf	Neudorf Union	3,750 00	
Nokomis	Nokomis Union	8,000 00	8,000 00
Norquay	Norquay-Canora Union	2,305 04	1,728 78
North Battleford	Notre Dame	35,000 00	18,750 00
Outlook	Outlook Union	2,625 00	1,750 00
Oxbow	Oxbow Union	2,500 00	
Pangman	Pangman Union	1,500 00	
Preeceville	Preeceville Community	7,500 00	5,000 00
Radville	Radville Community	8,125 00	5,625 00
Turtleford	Riverside Memorial Union	16,250 01	16,250 01
Valrico	St. Martin's	3,750 00	3,750 00

Location	Hospital	Approved	Payments
<i>Saskatchewan—Concluded</i>			
Saskatoon	St. Paul's	10,000 00	10,000 00
Tisdale	St. Therese	16,000 00	4,000 00
Saltcoats	Saltcoats and District War Memorial	2,000 00	2,000 00
Shellbrook	Shellbrook Union	8,036 08	5,714 56
Spalding	Spalding Union	4,000 00	3,000 00
Mossbank	Sutton Lake Johnston Union	2,500 00	
Swift Current	Swift Current Union	25,000 00	
Prince Albert	Victoria	4,606 66	3,454 99
Waldheim	Waldheim	3,000 00	3,000 00
Watrous	Watrous Union	12,498 63	8,332 42
Wynyard	Wynyard Union	10,566 73	7,044 48
		540,025 84	355,699 31
<i>Alberta</i>			
Edmonton	Aberhart Memorial Sanatorium	224,250 00	224,250 00
Claresholm	Claresholm Municipal	19,000 00	14,250 00
Blairmore	Crowsnest Pass Municipal	27,482 20	18,321 47
Glendon	Glendon Municipal	8,000 00	6,000 00
Grande Prairie	Grande Prairie Municipal	19,500 00	19,500 00
Calgary	Junior Red Cross Crippled Children's	119,000 00	89,250 00
Lacombe	Lacombe Municipal	33,333 35	33,333 35
Lamont	Lamont Public	44,952 03	33,714 02
Olds	Olds Municipal	12,000 00	12,000 00
Peace River	Peace River Municipal	24,666 66	18,499 98
Raymond	*Provincial Auxiliary Mental	3,892 53	3,892 58
Ponoka	*Provincial Mental	25,831 45	
Edmonton	*Provincial Mental Institute	28,750 06	
Red Deer	*Provincial Training School	90,919 62	
Rimbej	Rimbej Municipal	7,595 44	6,709 79
Trochu	St. Mary's	14,000 00	10,500 00
Stettler	Stettler Municipal	34,333 33	25,749 99
Three Hills	Three Hills Municipal	8,342 48	8,342 48
Rimbej	*Three Way Chronic	35,000 00	26,250 00
Vulcan	Vulcan Municipal	17,000 00	12,750 00
Wainwright	Wainwright Municipal	18,095 33	13,381 43
		815,944 53	576,695 09
<i>British Columbia</i>			
Smithers	Bulkley Valley District	6,000 00	4,500 00
Vancouver	Child Guidance Clinic	1,138 16	916 36
Fernie	Fernie Memorial	15,416 65	15,416 65
Langley	Langley Memorial	4,334 35	4,334 35
Nelson	*Mount St. Francis	110,250 00	110,250 00
North Vancouver	North Vancouver General	3,619 17	3,619 17
Prince Rupert	Prince Rupert General	6,179 97	6,179 97
Princeton	Princeton General	2,132 98	2,132 98
Essondale	*Provincial Mental	62,499 99	
	*Provincial Mental—Project No. 2	235,870 68	157,247 12
New Westminster	*Provincial Mental	43,799 00	21,899 50
	*Provincial Mental—Project No. 2	83,333 33	
	Royal Columbian	35,195 37	
Alert Bay	St. George's	9,867 31	9,867 31
Victoria	St. Joseph's	10,925 43	8,194 07
	St. Joseph's (2nd addition)	98,833 33	49,416 66
Dawson Creek	St. Joseph's General	3,000 00	3,000 00
Vancouver	Vancouver General	156,416 66	
Vernon	Vernon Jubilee	28,863 65	
Hazelton	Wrinch Memorial	8,000 00	
		925,676 03	396,974 14
		\$ 11,361,563 79	\$ 6,804,358 75

* Hospitals for treatment of chronic diseases.

** Chronic and active treatment hospitals.

† As the Fort William Sanatorium received \$200,000 and the Kamsack Union Hospital \$40,000 in previous years as construction grants to provide facilities for accommodation of Indian patients, Treasury Board has directed that reductions be made in the amounts previously approved under Hospital Construction Grants.

C The General Public Health Grant for the fiscal year 1948-49 was authorized by P.C. 3409, July 28, 1948, amended by P.C. 1456, April 5, 1949. P.C. 2066, April 28, 1949, extended the basic conditions of the Grant during the fiscal year 1949-50. These conditions provide that the Province shall (a) furnish a comprehensive statement covering activities in the field of general public health within the Province and a statement of activities developed during the fiscal year 1948-49; (b) furnish a plan for the improvement, extension and development of general public health services within the Province and a proposed budget (as part of such program the Province may submit particulars of individual projects in connection therewith) and (c) undertake to maintain at least the present standard and extent of general public health services.

A detailed statement of the amounts approved as the maximum grant by the Federal Government on each project, and the amounts paid, follows:

Province	Project	Approved	Payments
Newfoundland	Development of South Coast health services	84,815 00	77,679 80
	Projects under \$10,000 (16)	43,929 27	39,515 49
		128,744 27	117,195 29
Nova Scotia	Expansion of laboratory services	41,121 21	36,593 42
	Development of a complete laboratory service at Sydney	22,567 52	10,186 58
	Establishment of Cobequid Division Health Unit	20,025 81	8,888 56
	Expansion of services at Health Units and Central Office	51,207 90	42,459 17
	Setting up a Nutrition Division within the Department of Public Health	12,314 60	1,745 10
	Projects under \$10,000 (25)	66,343 11	40,574 23
		213,580 15	140,447 06
Prince Edward Island	Employment of personnel and purchase of equipment for the Sanitary Engineering Division ...	10,148 87	4,917 79
	Projects under \$10,000 (12)	34,062 75	31,637 23
		44,211 62	36,555 02
New Brunswick	Employment of Director of Health Planning Services and staff	11,160 00	9,719 26
	Purchase of equipment for Saint John Laboratory	12,480 00	5,580 10
	Course for laboratory technicians	15,035 00	11,998 60
	X-Ray technician training	10,260 00	7,260 59
	Employment of additional personnel at Provincial Laboratory	11,696 00	9,528 22
	Employment of Public Health nurses	26,742 00	12,407 97
	Projects under \$10,000 (40)	101,431 44	75,161 78
		188,804 44	131,660 52
Quebec	Enlarging School of Nurses — Herbert Reddy Memorial Hospital	22,712 00	22,712 00
	Extension of school medical services	44,100 00	7,369 89
	Protection of children against tuberculosis by immunization through B.C.G. vaccine	182,800 00	182,184 47
	Extension of Health Unit Services throughout the province	201,000 00	17,926 35
	Purchase of equipment for the dispensary Hospital		
	Louderes de Blanc Sablon	22,106 26	22,106 26
	Expansion of facilities at La Clinique du B.C.G. Montreal	12,079 33	
	Postgraduate training for doctors in public health	18,180 00	18,180 00
	Postgraduate training for nurses in public health	10,750 00	10,750 00
	Postgraduate training for doctors and nurses	27,850 00	1,500 00
	Provision of staff and equipment for treatment of contagious diseases in Hopital Civique de Quebec	10,184 10	8,054 00
	Purchase of modern equipment for the Demographic division of the Health Department	15,435 00	
	*Research on Cortisone and A.C.T.H. by the National Research Council	50,000 00	50,000 00
	Purchase of equipment for the Montreal Neurological Institute	75,000 00	75,000 00
	Projects under \$10,000 (10)	45,016 69	45,016 69
		737,213 38	460,799 66

PUBLIC ACCOUNTS, 1949-50: PART II

Province	Project	Approved	Payments
Ontario	To provide a new Health Unit in Kenora-Keewatin area	15,000 00	10,305 24
	To provide a new Health Unit in Carleton County	23,000 00	11,520 81
	To provide a new Health Unit in Simcoe County	50,000 00	37,500 00
	To provide a new Health Unit in Wellington County	20,000 00	15,000 00
	Purchase of special equipment for Health Units and Municipal Health Departments	25,254 00	20,879 23
	To provide preventive dental service, St. Catharines—Lincoln Health Unit	13,875 00	11,710 30
	To provide preventive dental service, Halton County Health Unit	13,920 00	10,664 11
	Organizing the new Huron Health Unit	24,375 00	17,500 00
	Epidemiologic investigation of gastro-enteritis	12,000 00	
	Employment of Public Health nurses and Sanitary Inspectors — Simcoe County Health Unit	15,700 00	
	Postgraduate training of nurses at University of Toronto	50,284 53	41,900 31
	Purchase of building and equipment for a Radio-active Isotopes Laboratory	13,500 00	10,914 16
	Purchase of Industrial hygiene equipment	11,732 80	9,411 77
	Purchase of industrial hygiene travelling X-ray unit	36,193 00	
	To provide preventive orthodontia service for school children in Toronto	15,880 00	8,734 58
	Provision of postmortem examination service for Ontario hospitals at Whitby, Toronto, New Toronto and Orillia	11,312 00	6,608 06
	To provide special equipment for Health Units and Municipal Health Departments—Project No. 2	15,615 00	12,620 21
	*Research on Cortisone and A.C.T.H. by the National Research Council	50,000 00	50,000 00
	Training of Public Health personnel	135,890 20	124,970 21
	Projects under \$10,000 (14)	48,691 67	17,092 81
		602,223 20	417,331 80
Manitoba	Improvement and extension of Bacteriological Reference Laboratory	12,550 00	7,080 60
	Improved transportation service to local Health Units	14,600 00	12,444 62
	Clinical use of the Hapten in the prevention of disease which affects the new born child	14,500 00	10,444 54
	Projects under \$10,000 (34)	121,158 50	76,208 36
		162,808 50	106,178 12
Saskatchewan	Provision of health instructors on staffs of Normal Schools	11,053 39	5,700 79
	Provision of staff and equipment to expand the Health Education Division	34,528 42	15,646 67
	Provision of staff and equipment to expand rural health education	15,173 00	7,366 44
	Provision of staff and equipment for milk sanitation	10,777 15	9,365 25
	Federal contribution to provincial and municipal immunization projects	27,000 00	14,071 59
	Employment of personnel for Research and Statistics Division	14,563 57	13,323 12
	Regional dental care program	21,994 09	19,044 59
	Purchase of equipment for the Pathological and Clinical laboratory at Moose Jaw	18,690 00	8,970 35
	Preventive dental treatment program Health Region No. 3	12,647 38	9,022 41
	The training of sanitary officers to staff expanding Public Health Services	16,200 00	12,013 19

Province	Project	Approved	Payments
Saskatchewan— <i>Concluded</i>	Purchase of infant incubators to be distributed to hospitals	14,852 00	14,852 00
	*Research on Cortisone and A.C.T.H. by the National Research Council	10,500 00	10,500 00
	Projects under \$10,000 (45)	139,451 33	91,974 82
		347,430 33	231,851 22
Alberta	Operation of the new Drumheller Health Unit...	12,004 00	11,746 17
	Purchase of new equipment, Provincial Laboratory, Calgary	11,177 53	10,053 83
	Improvement of local health services by employment of additional sanitary inspectors	17,536 00	8,804 00
	Expansion of health education services	24,461 00	21,413 20
	Training of 100 nurses' aides at Calgary	30,000 00	4,945 51
	Provision of staff and expenses — Provincial Laboratory, Calgary	41,895 00	31,280 65
	To provide teaching equipment for Schools of Nursing and School for Nursing Aides	12,000 00	6,295 95
	*Research on Cortisone and A.C.T.H. by the National Research Council	10,500 00	10,500 00
	Projects under \$10,000 (16)	49,437 19	38,355 64
		209,010 72	143,394 96
British Columbia	To provide additional staff and materials — Health Education	10,600 00	5,020 15
	To provide staff and equipment for Public Health Engineering	17,000 00	2,503 24
	To provide additional public health nurses for local health services	37,020 00	32,505 47
	Establishment of a district office (Vancouver area) Provincial Department of Health	15,000 00	13,994 42
	Employment of 14 sanitary inspectors to expand local health services — environmental sanitation	58,000 00	48,172 67
	To provide clerical staff for local health services..	17,120 00	14,217 17
	Expansion of public health nursing — Metropolitan Health Committee, Greater Vancouver	19,660 00	18,050 82
	To provide food and milk control and environmental sanitation, Metropolitan Health Committee, Greater Vancouver	15,020 00	11,867 72
	To provide clinical and other equipment, B.C. Division, Canadian Arthritis and Rheumatism Society	13,000 00	11,338 32
	To provide dental hygiene, Metropolitan Health Committee, Greater Vancouver	14,500 00	12,964 66
	Employment of health unit directors for local health services	34,000 00	11,633 60
	To provide training of one physician and ten nurses for Provincial Health Service	13,715 00	11,731 70
	Employment of dental directors for local Health Units	15,812 00	4,345 00
	Dental clinics with private practitioner operators for rural areas	12,500 00	2,562 94
	*Research on A.C.T.H. and Cortisone by the National Research Council	25,000 00	25,000 00
	Projects under \$10,000 (26)	84,931 87	69,368 48
		402,878 87	295,276 86
		<u>\$3,036,905 48</u>	<u>\$2,080,686 00</u>

*Grants totalling \$173,000 were made to the provinces and subsequently used as provincial contributions towards the cost of research on these drugs by the National Research Council. The Council contributed \$100,000 to this project and established a trust account to which all expenditures were charged. At the close of the current fiscal year, expenditures totalled \$86,670.67, leaving an unexpended balance of \$186,329.33.

D The Tuberculosis Control Grant was authorized during the fiscal year 1948-49 by P.C. 3406, July 28, 1948, amended by P.C. 1456, April 5, 1949. P.C. 2063, April 28, 1949, extended the basic conditions of the Grant during the fiscal year 1949-50. The conditions provide that the Province shall (a) furnish a comprehensive statement covering activities for tuberculosis control within the Province prior to April 1, 1948, and a statement of activities developed within the Province during the fiscal year 1948-49; and (b) furnish a plan for the improvement, extension and development of a program for the prevention and treatment of tuberculosis, including training of personnel, and a proposed budget. As part of such program the Province may submit particulars of individual projects in connection therewith.

A detailed statement of the amounts approved as the maximum grant by the Federal Government on each project, and the amount paid, follows:

Province	Project	Approved	Payments
Newfoundland	To provide a Thoracic Surgery Unit at St. John's Sanatorium	10,420 82	3,689 63
	Subsidy to Notre Dame Bay Memorial Hospital to provide free treatment for tuberculosis cases	14,581 00	14,581 00
	Purchase of a photofluoroscope for mass surveys	19,895 87	19,272 97
	Purchase of equipment for St. John's Sanatorium	12,792 10	12,480 09
	Purchase of X-Ray equipment for St. Anthony's Hospital	12,277 50	
	Purchase of equipment for West Coast Sanatorium	38,963 33	38,963 33
	Provision of streptomycin and other antibiotics in the treatment of tuberculosis	32,082 08	32,082 08
	To provide an increase of free hospitalization to tubercular patients at St. Anthony's Hospital	11,690 00	11,690 00
	Projects under \$10,000 (10)	22,737 80	18,040 86
		175,440 50	150,799 98
Nova Scotia	Establishment of a mobile chest X-Ray Unit for mass X-Ray examinations	18,707 55	18,707 55
	Additional staff for the Nova Scotia and Roseway Sanatoria	10,046 36	10,046 36
	Free distribution of streptomycin for tuberculosis control	24,418 04	24,418 04
	Purchase of equipment for Point Edward Hospital	19,578 24	19,578 24
	Provision for operation and maintenance—Point Edward Hospital	78,367 78	78,367 78
	Projects under \$10,000 (10)	21,168 07	21,168 07
		172,286 04	172,286 04
Prince Edward Island	To provide staff, equipment and supplies for mobile X-Ray Unit	12,440 00	10,167 08
	Projects under \$10,000 (11)	38,568 63	32,676 24
		51,008 63	42,843 32
New Brunswick	Purchase of streptomycin for free treatment	15,000 00	10,646 35
	Provision of X-Ray units for six hospitals for the examination of all admissions	54,211 00	54,211 00
	Projects under \$10,000 (36)	69,453 95	57,567 40
		138,664 95	122,424 75
Quebec	To provide free treatment by streptomycin in sanatoria	100,000 00	96,235 42
	Reorganization and expansion of the Institut Bruchesi for the free examination and care of tubercular patients in Montreal	130,107 79	115,186 29
	Grant to the Royal Edward Dispensary for the examination and care of tubercular patients in Montreal	100,107 07	100,107 07
	Provision for the employment of medical directors at 14 sanatoria throughout the province	102,000 00	96,500 00
	Establishment of facilities for a permanent T.B. diagnostic clinic at the Hotel Dieu de Montreal	19,300 00	19,300 00
	Grant to the Tuberculosis Dispensary in the city of Quebec to expand its work of tuberculosis case finding and care	53,161 00	44,517 10
	Purchase of equipment for the Royal Edward Laurentian Hospital	54,969 84	54,969 84

Province	Project	Approved	Payments
Quebec— <i>Concluded</i>	Grant to Hôpital Laval Sanatorium to expand tuberculosis care facilities	20,186 50	20,186 50
	Purchase of equipment for the T.B. diagnostic clinic at the Hôpital Dieu Hospital, Sorel ...	23,510 00	23,510 00
	To provide free treatment of para-amino-salicylic-acid at various hospitals and sanatoria	50,000 00	49,980 00
	Projects under \$10,000 (3)	15,585 40	15,585 40
		668,927 60	636,077 62
NOTE.—B.C.G., a vaccine used for preventive purposes in the inoculation of persons exposed to tuberculosis, was distributed and used through the facilities of Public Health services in this Province and the expenditures were, therefore, charged to the Public Health Grant.			
Ontario	Purchase of streptomycin for free treatment of tuberculosis	110,000 00	94,658 80
	Provision for payments to hospitals and the purchase of X-Ray equipment for routine hospital admission chest X-Ray examinations	300,000 00	279,551 67
	Provision of X-Ray equipment for Chest clinics	78,500 00	64,513 59
	Grant for the maintenance of patients at the Ongwanada Sanatorium, Kingston	10,000 00	4,502 05
	Subsidies to small hospitals to assist them in carrying out X-Ray surveys of all admissions	10,000 00	9,214 00
	Purchase of equalized pressure chamber equipment for use of provincial sanatoria	13,000 00	12,305 09
	Provision of para-amino-salicylic-acid to be used in conjunction with streptomycin	30,000 00	28,912 50
	To provide tuberculosis survey bus unit to carry out X-Ray examinations in industrial plants	32,100 00	15,670 00
	Purchase of electrocardiographic equipment for sanatoria	12,000 00	7,513 20
	Projects under \$10,000 (14)	72,536 00	51,893 38
		668,136 00	668,734 28
Manitoba	Provision of streptomycin and other antibiotics	20,000 00	12,054 94
	Purchase and installation of X-Ray equipment in general hospitals for X-Ray examinations of all admissions	59,700 00	36,845 17
	Extension of industrial and other chest X-Ray surveys in the city of Winnipeg by establishment of an X-Ray unit	13,100 00	11,595 78
	Projects under \$10,000 (16)	49,076 50	34,143 79
		141,876 50	94,639 68
Saskatchewan	Installation of photofluorographic equipment in smaller hospitals	25,000 00	20,440 58
	Payment to hospitals and clinics for X-Rays taken on all admissions	24,000 00	23,973 30
	Extension and development in the use of streptomycin for the treatment of tuberculosis	10,897 22	10,897 22
	Extension of miniature X-Ray surveys of the general population	41,475 20	41,475 20
	Extension of surgical service	11,600 00	11,600 00
	Purchase of additional equipment to increase the efficiency of service in surveys	15,000 00	14,119 48
	To provide for additional staff — Saskatchewan Anti-Tuberculosis League	14,346 00	14,346 00
	Projects under \$10,000 (8)	29,816 48	28,736 13
		172,134 90	165,587 91
Alberta	To provide free treatment of nonpulmonary tuberculosis	128,840 00	107,057 38
	Employment of two physicians for work in clinics throughout the province	11,170 00	6,207 48
	To provide for free streptomycin	30,650 00	29,897 10
	Purchase of technical equipment — Edmonton Sanatorium	86,000 00	76,172 04

Province	Project	Approved	Payments
Alberta— <i>Concluded</i>	Purchase of equipment — Diagnostic Clinic — Central Alberta Sanatorium	18,500 00	18,221 65
	Projects under \$10,000 (6)	19,559 91	14,445 76
		<u>294,719 91</u>	<u>252,001 41</u>
British Columbia	Purchase of equipment to form an X-Ray pool for the use of general hospitals in X-Raying all admissions	148,000 00	133,076 02
	Home-care service to assist in the operation of homes where the mother is tubercular	14,750 00	12,965 41
	Rehabilitation of ex-sanatoria patients by establishment of a rehabilitation service within the Division of T.B. Control	11,500 00	5,527 19
	Payments to hospitals for X-Ray films taken of all admissions	20,000 00	5,906 60
	Purchase of 2 stereoscopic fluoroscopes for the Division of T.B. Control	15,310 01	15,310 01
	Projects under \$10,000 (27)	77,010 30	48,782 18
		<u>286,570 31</u>	<u>221,567 41</u>
		<u>\$2,769,765 34</u>	<u>\$2,426,962 38</u>

E. The Mental Health Grant was authorized during the fiscal year 1948-49, by P.C. 3405, July 28, 1948, amended by P.C. 1456, April 5, 1949. P.C. 2062, April 28, 1949, extended the basic conditions of the Grant during the fiscal year 1949-50. The conditions provide that the Province shall (a) furnish a comprehensive statement of the organization, program and budget for mental health within the Province prior to April 1, 1948, and a statement covering activities in the field of mental health within the Province developed during the fiscal year 1948-49; and (b) furnish a plan for the improvement, extension and development of a program for the prevention and treatment of mental illness, including training of personnel therefor, and a proposed budget. As part of such program the Province may submit particulars of individual projects in connection therewith.

A detailed statement of the amounts approved as the maximum grant by the Federal Government on each project, and the amounts paid, follows:

Province	Project	Approved	Payments
Newfoundland	To provide X-Ray equipment, Out-Patient Department—Hospital for Mental and Nervous Diseases	12,177 90	11,793 88
	Projects under \$10,000 (30)	66,260 96	42,995 72
		<u>78,438 86</u>	<u>54,789 60</u>
Nova Scotia	Establishment of two field psychiatric clinics....	25,515 41	7,484 66
	Extension of psychological services by employ- ment of 3 psychologists	12,600 00	3,418 41
	To provide staff and equipment for rehabilitation at Nova Scotia Hospital	12,911 53	3,131 31
	To provide X-Ray equipment, Nova Scotia Hospital	32,660 57	31,918 11
	Projects under \$10,000 (20)	67,130 83	39,317 55
		<u>150,818 34</u>	<u>85,270 04</u>
Prince Edward Island	Purchase of technical equipment for the new active treatment centre at Falconwood Mental Hospital	21,307 70	21,307 70
	Projects under \$10,000 (14)	30,270 50	12,713 05
		<u>51,578 20</u>	<u>34,020 75</u>
New Brunswick	Projects under \$10,000 (31)	54,019 45	34,719 69
		<u>54,019 45</u>	<u>34,719 69</u>
Quebec	Establishment of the Institut Psycho-Social de Trois Rivières—a clinic for the diagnosis and treatment of mental disorders in children	34,570 00	34,570 00
	Grant to the Psychiatric Department, Laval Uni- versity, to expand mental health services in the province and for professional training	307,149 20	220,616 52

Province	Project	Approved	Payments
<i>Quebec—Concluded</i>			
	Grant to the Psychiatric Department, University of Montreal, to expand mental health facilities in the Montreal area and for professional training	337,588 17	174,240 35
	Grant to the Psychiatric Department, McGill University, for extension of mental health facilities for the English speaking population of the province and for professional training	244,917 55	147,102 38
	Provision of staff and equipment for the Institut Medico-Pedagogique, Montreal	122,821 58	122,821 58
		<i>1,047,046 50</i>	<i>699,350 83</i>
Ontario	University of Toronto Mental Health Training Program—training of psychiatrists, psychiatric nurses and clinical psychologists	364,828 10	206,621 80
	Provision of Leucotomy operation services for Ontario hospitals	27,320 00	6,534 23
	University of Western Ontario, Department of Physiology—study of epilepsy	10,200 00	9,182 07
	Establishment of a mental health clinic for the city of Hamilton	14,600 00	9,856 44
	To provide X-Ray equipment, Ontario Hospital, Whitby	13,642 00	13,514 00
	To provide X-Ray equipment, Ontario Hospital, Toronto	11,000 00	10,967 50
	To provide X-Ray equipment, Ontario Hospital, Woodstock	25,058 98	
	Provision of training facilities in child psychiatry at Queen's University	16,135 00	16,130 68
	Study of the social aspects of mental disease at the University of Western Ontario	19,300 00	6,718 92
	Restandardization of intelligence tests at the University of Ottawa	25,000 00	12,504 53
	Establishment of a Child Guidance Clinic at Windsor	15,700 00	5,490 49
	Post-graduate training in psychiatry, University of Western Ontario	11,450 00	1,650 00
	Establishment of a centre in Toronto for training of mentally retarded children	15,080 00	5,726 05
	Projects under \$10,000 (97)	217,650 27	163,133 88
		<i>786,964 35</i>	<i>468,030 59</i>
Manitoba	Establishment of a Child Guidance Clinic for suburban Winnipeg and contiguous area	14,540 00	1,417 44
	To provide for staff increase—Manitoba School for mentally defective persons, Portage la Prairie	19,830 00	5,920 17
	Projects under \$10,000 (32)	91,998 99	55,101 43
		<i>126,368 99</i>	<i>62,439 04</i>
Saskatchewan	Increase in staff for the Psychopathic Unit and Out-Patient Clinics, Regina General Hospital	27,318 86	19,706 10
	Additional staff and equipment for Saskatchewan Hospital, North Battleford	18,628 70	11,746 95
	Equipment and staff for new sick ward, Saskatchewan Training School, Weyburn	13,042 07	9,751 20
	Additional staff and equipment for occupational therapy, Saskatchewan Mental Hospital, Weyburn	18,988 99	10,820 08
	Increased personnel for the Mental Health Clinic, Saskatoon	10,099 24	10,099 24
	Employment of psychologists at five centres in Saskatchewan	18,296 23	10,819 88
	Additional staff at Saskatchewan Hospital, North Battleford	13,000 00	12,845 92
	Projects under \$10,000 (81)	163,328 06	101,291 56
		<i>282,702 15</i>	<i>187,090 93</i>

Province	Project	Approved	Payments
Alberta	Establishment of a full time Mental Health Clinic at Edmonton with special emphasis on the care of children	27,040 00	23,779 10
	Provision of equipment and personnel, Provincial Mental Hospital, Ponoka	85,034 79	34,729 51
	Provision of equipment and personnel, Provincial Mental Institute, Oliver	90,066 96	35,005 85
	Provision of equipment and personnel, Provincial Training School, Red Deer	53,026 75	23,834 06
	Projects under \$10,000 (10)	16,893 32	13,908 50
		<u>272,061 82</u>	<u>131,257 02</u>
British Columbia	Purchase of laboratory equipment for the Crease Clinic of Psychological Medicine	10,348 45	9,289 78
	Employment of trained personnel for the Mental Hygiene Program—Metropolitan Health Committee of Greater Vancouver	15,257 00	8,555 27
	Extension of facilities for postgraduate training in clinical psychology, University of British Columbia	28,678 60	22,247 66
	Employment of additional staff at the Provincial Mental Hospital, Essondale	52,162 30	52,162 30
	Projects under \$10,000 (51)	127,002 90	78,477 33
		<u>233,449 25</u>	<u>170,732 34</u>
		<u>\$3,083,447 91</u>	<u>\$1,927,700 83</u>

F The Venereal Disease Control Grant was authorized by P.C. 6472, December 22, 1949, retroactive to April 1, 1949. The conditions provide that the provinces shall (a) furnish a program for the control of venereal disease, including the training of personnel and a proposed budget; and (b) undertake to maintain at least the standard and extent of services for venereal disease control provided during the fiscal year 1948-49. The cost of approved programs is to be shared equally by the Federal and Provincial Governments.

A detailed statement of the amounts approved as the maximum grant by the Federal Government for a joint Federal-Provincial venereal disease control program in each province, and the amounts paid, follows:

Province	Approved	Payments
Newfoundland	15,944 00	15,944 00
Nova Scotia	26,913 00	26,913 00
Prince Edward Island	7,356 00	7,356 00
New Brunswick	21,250 90	16,987 10
Quebec	140,829 00	130,502 59
Ontario	159,052 00	157,677 48
Manitoba	31,315 00	31,315 00
Saskatchewan	31,755 50	28,496 53
Alberta	34,527 00	34,527 00
British Columbia	43,043 00	43,043 00
	<u>\$ 511,985 40</u>	<u>\$ 492,761 70</u>

G The Crippled Children Grant was authorized during the fiscal year 1948-49 by P.C. 3401, July 28, 1948 amended by P.C. 1456, April 5, 1949. P.C. 2058, April 28, 1949 extended the basic conditions of the Grant during the fiscal year 1949-50. The conditions provide that the Province shall (a) furnish a comprehensive statement of the organization, program and budget covering its activities for crippled children prior to April 1, 1948 and a statement of the activities developed within the Province for crippled children during the fiscal year 1948-49; and (b) furnish a plan for the improvement, extension and development of a program for the prevention and treatment of crippling conditions in children, including the training of personnel therefor, and a proposed budget, provided that the Province may submit particulars of individual projects in connection therewith and as part thereof.

A detailed statement of the amounts approved as the maximum grant by the Federal Government on each project, and the amounts paid, follows:

Province	Project	Approved	Payments
Newfoundland	Projects under \$10,000 (7)	7,985 45	4,819 91
		7,985 45	4,819 91
Nova Scotia	To provide X-Ray equipment for Children's Hospital, Halifax	16,635 50	16,635 50
		16,635 50	16,635 50
Prince Edward Island	Projects under \$10,000 (1)	5,000 00	5,000 00
		5,000 00	5,000 00
New Brunswick	Provision for the treatment and rehabilitation of crippled children through the Junior Red Cross organization	22,150 00	22,147 22
		22,150 00	22,147 22
Quebec	Projects under \$10,000 (2)	15,358 24	12,548 61
		15,358 24	12,548 61
Ontario	Extension of services for crippled children by provision of district orthopaedic services	53,017 00	43,997 72
	Projects under \$10,000 (5)	24,529 14	4,072 52
		77,546 14	48,070 24
Manitoba	Provision for completion of the crippled children's survey and treatment of children in need of attention	29,978 72	22,634 36
	Projects under \$10,000 (1)	761 28	742 56
		30,740 00	23,376 86
Saskatchewan	Provision for the crippled children's program under supervision of the Division of Maternal Health and Hygiene	14,881 29	14,619 29
	Cerebral palsy clinic established in the Red Cross Hospital, Regina	15,216 00	11,283 72
	Projects under \$10,000 (5)	6,296 91	4,760 53
		36,394 20	30,663 54
Alberta	Program for the diagnosis and treatment of children suffering from rheumatoid arthritis ...	20,000 00	1,302 24
	Projects under \$10,000 (2)	7,007 75	5,007 75
		27,007 75	6,309 99
British Columbia	Projects under \$10,000 (10)	22,839 18	17,895 07
		22,839 18	17,895 07
		\$ 261,656 46	\$ 187,466 94

H The Professional Training Grant was authorized during the fiscal year 1948-49, by P.C. 3402, July 28, 1948, amended by P.C. 1456, April 5, 1949. P.C. 2059, April 28, 1949, extended the basic conditions of the Grant during the fiscal year 1949-50. The conditions provide that the Province shall (a) furnish a comprehensive statement of the organization, program and budget for training public health and hospital personnel prior to April 1, 1948, and a statement of the training program for such personnel developed during the fiscal year 1948-49; and (b) furnish a program additional to that outlined in the statement directed specifically towards the provision of additional numbers of public health and hospital personnel and a budget. As part of such program, the Province may submit particulars of individual projects in connection therewith and as a part thereof.

A detailed statement of the amounts approved as the maximum grant by the Federal Government on each project, and the amounts paid, follows:

Province	Project	Approved	Payments
Newfoundland	Projects under \$10,000 (8)	12,651 44	11,333 89
		12,651 44	11,333 89
Nova Scotia	Postgraduate training in Public Health nursing for 12 nurses	14,262 48	14,088 36
	Projects under \$10,000 (8)	9,517 19	7,848 62
		23,779 67	21,936 98
Prince Edward Island	Projects under \$10,000 (6)	7,311 08	7,011 24
		7,311 08	7,011 24

Province	Project	Approved	Payments
New Brunswick	Projects under \$10,000 (21)	22,112 74 22,112 74	21,779 74 21,779 74
Quebec	Professional training for 62 persons, including physicians, technicians, health educators, etc.... Projects under \$10,000 (1)	133,374 75 7,454 25 140,829 00	104,179 75 7,454 25 111,634 00
Ontario	Grant to the Metropolitan Hospital in Windsor to help defray costs of expanded nurse-training program at the Metropolitan School of Nursing Establishment of a new training centre at Lakehead (Fort William) for Certified Nursing Assistants	50,000 00 25,678 00	50,000 00 19,844 39
	Grant to Nursing School, Hamilton College, McMaster University to increase the number of trainees from 38 to 100	14,450 00	8,840 91
	Projects under \$10,000 (6)	13,780 00 103,908 00	9,128 56 87,813 88
Manitoba	Projects under \$10,000 (21)	27,401 20 27,401 20	24,017 30 24,017 30
Saskatchewan	To provide University training for 7 nurses	10,170 01	10,031 51
	Projects under \$10,000 (21)	24,544 28 34,714 29	20,730 49 30,762 00
Alberta	Projects under \$10,000 (64)	33,389 74 33,389 74	29,663 30 29,663 30
British Columbia	Projects under \$10,000 (16)	39,394 35 39,394 35	34,746 44 34,746 44
		<u>\$ 445,491 51</u>	<u>\$ 380,698 75</u>

I The Public Health Research Grant was authorized for the fiscal year 1948-49 by P.C. 3407, July 28, 1948, and P.C. 2064, April 28, 1949, extended the basic conditions of the Grant during the fiscal year 1949-50. Under the conditions, a project or projects in the field of Public Health Research and a proposed budget may be submitted to the Dominion Council of Health by a Province or Provinces, a university or a research body. If the Council recommends acceptance, the Minister may approve projects and prescribe specific terms and conditions.

A detailed statement of the amounts approved as the maximum grant by the Federal Government on each project, and the amounts paid, follows:

Province	Project	Approved	Payments
Nova Scotia	A study of the effects of early rising in pregnancy based on facts obtained from examinations on 2,000 obstetrical cases	3,339 80	3,339 80
	Investigation of the merits of B.C.G. vaccination, Dalhousie Public Health Clinic	2,596 15	2,596 15
	The lever of Vitamin D in the diet of children 1 to 6 years of age in relation to rate of calcification	713 38 6,649 33	713 38 6,649 33
Prince Edward Island	Incidence and significance of paracolon bacilli in water supplies	1,000 00 1,000 00	
New Brunswick	A study of the nutritional value of New Brunswick grown farm products	7,500 00 7,500 00	6,373 23 6,373 23
Quebec	Research on neurotropic virus	3,900 00	3,900 00
	Control of B.C.G. scarification test	2,100 00	2,100 00
	Frequency of histoplasmosis in the Province of Quebec	4,160 00	996 80

Province	Project	Approved	Payments
Quebec— <i>Concluded</i>	Studies of the social aspect of epilepsy, Montreal Neurological Institute	4,000 00	4,000 00
	Follow up survey of neurological cases, Montreal Neurological Institute	3,000 00	3,000 00
	A study of the physiological fuel values of foods, McDonald College	4,000 00	4,000 00
	Study of metabolism of zinc and silicon, McGill University	2,500 00	2,500 00
	Study of the thiamin content of potatoes, University of Montreal	1,532 36	1,532 36
	A study of a method for rapid isolation and identification of mycobacterium tuberculosis, McGill University	1,310 00	1,253 35
		<i>20,502 36</i>	<i>23,282 51</i>
Ontario	Studies of food utensil sanitation	4,900 00	3,166 53
	Study of the effectiveness of topical applications of sodium fluoride in control of dental caries....	2,320 00	1,611 50
	Study of vision testing procedures in the school medical services	2,650 00	1,210 80
	Excretory function in eclamptic toxæmia and the effect of electrolytes thereon	2,000 00	378 27
	Morbidity study in families	7,900 00	3,951 69
	Investigation of the role of sewage and water supplies in the spread of poliomyelitis	9,500 00	8,501 05
	Clinical use of isotopes	5,000 00	244 87
	A study of meningitis—end results	2,500 00	578 58
	Diabetic survey	14,000 00	8,696 33
	A survey of housing and health conditions	5,631 05	5,631 05
	A study of defective vision and blindness in children	7,000 00	6,256 73
	A study of the growth and development of Toronto children	4,700 00	3,124 69
	A study of the poliomyelitis recovery stage, Hospital for Sick Children, Toronto	8,200 00	6,267 49
	A study of nutritional abnormalities in pregnancy	4,200 00	3,146 41
	A survey of the incidence and distribution of the cercarial dermatitis in Ontario	1,620 00	1,234 85
	A study of the medical and medico-legal aspects of alcoholic intoxication	8,700 00	6,848 73
	A study of the technique of Enteric Phage typing	2,500 00	1,038 34
	A study of disseminated sclerosis and trace elements	8,550 00	8,229 91
	Studies on Aetiology of rheumatic fever and rheumatoid arthritis	3,000 00	1,615 20
	To assist in establishing the production of A.C.T.H.—Connaught Research Laboratories ..	7,500 00	6,521 22
		<i>112,371 05</i>	<i>78,254 24</i>
Manitoba	Study of rural domestic septic tank operation	1,200 00	1,173 90
	Study of the physical environment of small schools	2,111 50	1,492 60
	Study of nitrates in ground waters	900 00	573 92
	Study of milk processing methods	3,500 00	3,277 10
Saskatchewan		<i>7,711 50</i>	<i>6,517 52</i>
	Study of the nutritive value of milk	2,580 50	2,157 50
	A study of the use of radioisotopes in Public Health procedures	4,589 19	2,241 95
	Search for neutralizing bodies against the virus of equine encephalomyelitis in blood of mental hospital patients in Saskatchewan	2,613 25	2,613 25
	Vitamin C levels in human white blood cells ..	1,600 00	1,043 37
	A survey of dissiminated sclerosis in Southern Saskatchewan	549 50	137 93
	Experimental studies on rheumatic fever	5,830 90	5,069 93
		<i>17,763 34</i>	<i>13,263 93</i>

Province	Project	Approved	Payments
Alberta	Study of the systemic fungi of Alberta	3,900 00	3,316 54
	Study of the results of malaria pyrexia on neuro-syphilis	9,150 00	4,102 30
		13,050 00	7,418 84
British Columbia	Evaluation of the Wetzel Grid in school health services	5,714 62	5,714 62
	Evaluation of the antigenicity of cholera vaccine prepared in fluid media	1,800 00	1,625 66
		7,514 62	7,340 28
		<u>\$ 200,062 20</u>	<u>\$ 149,099 88</u>

J The Cancer Control Grant was authorized during the fiscal year 1948-49 by P.C. 3410, July 28, 1948 and P.C. 2067, April 28, 1949, extended the basic conditions of the grant for the fiscal year 1949-50. The conditions provide that the provinces shall furnish a program for the control of cancer, including diagnosis, treatment and the training of personnel, giving particulars of all activities in connection therewith maintained through the province; as a part of such program the provinces may submit particulars of individual projects. The cost of approved programs is to be shared equally by the Federal and Provincial Governments.

A detailed statement of the amounts approved as the maximum grant by the Federal Government on each project, and the amounts paid, follows:

Province	Project	Approved	Payments
Newfoundland	Purchase of radium therapy instruments	1,479 70	963 40
	Purchase of radio therapy equipment for the St. John's General Hospital.....	10,958 39	10,958 39
	Provision of free cancer treatment at St. John's General Hospital, St. Anthony's Hospital and Notre Dame Memorial Hospital.....	33,493 34	33,493 34
		45,931 43	45,415 13
Nova Scotia	Grant to the Canadian Cancer Institute for cancer research	6,049 26	6,049 26
	Grant to the Victoria General Hospital in Halifax for hospitalization of cancer patients.....	50,000 00	49,260 54
	Grant to the Pathological Institute to improve cancer diagnostic services	14,000 00	5,848 16
		70,049 26	61,157 96
Prince Edward Island	Training course for a physician at the Regina Cancer Clinic	1,200 00	1,200 00
	Organization of two cancer diagnostic clinics ...	10,000 00	6,440 22
	Extension of cancer laboratory services to General and Provincial Hospitals	1,750 00	1,649 96
	Grant to National Cancer Institute of Canada....	916 93	916 93
	Training course in radiology for a physician.....	520 00	375 00
		14,386 93	10,582 11
New Brunswick	Purchase of X-Ray therapy equipment for 5 treatment centres	13,355 00	4,791 37
	To provide for the expenses of a Cancer Advisory Committee	3,800 00	2,965 69
	Grant to the National Cancer Institute	7,500 00	7,500 00
	Purchase of radium for radium therapy	358 40	358 40
	Establishment of cancer clinics throughout the province	5,555 00	4,115 76
	Purchase of cancer diagnostic equipment for 4 general hospitals	3,750 00	3,213 31
	Purchase of cancer surgical equipment for St. Joseph's Hospital, Saint John	2,020 75	1,620 73
	Free examination of pathological specimens for cancer clinics	769 25	769 25
	To provide for salary of part time director, Cancer Control Division	1,955 00	1,743 39
	Purchase of cancer surgical equipment—Moncton City Hospital	1,400 00	1,032 65

Province	Project	Approved	Payments
New Brunswick— <i>Concluded</i>	To provide for the replacement of the Director of Cancer Control	229 73	194 24
	Purchase of X-Ray equipment—Fredericton Hospital	1,669 83	1,619 83
		<i>42,362 96</i>	<i>29,924 62</i>
Quebec	Establishment of a cancer clinic at Notre Dame Hospital, Montreal	68,978 29	68,978 29
	Cancer diagnosis and treatment at the Radium Institute, Montreal	75,000 00	75,000 00
	Grant to the Canadian Cancer Institute	36,209 60	
	Grant to the cancer clinic, Hotel Dieu de Montreal	9,340 00	9,340 00
	Grant to the cancer clinic, Royal Victoria Hospital, Montreal	49,262 69	49,262 69
	Grant to cancer clinic, Laval University	8,001 45	6,965 31
	Grant to cancer clinic, Hopital St. Sacrement ..	6,378 75	5,072 72
	Establishment of a cancer clinic, Sherbrooke ..	31,450 45	31,450 45
		<i>284,621 23</i>	<i>246,069 46</i>
Ontario	Grant to Ontario Cancer Treatment and Research Foundation	200,000 00	174,346 24
		<i>200,000 00</i>	<i>174,346 24</i>
Manitoba	Grant for extension of the Provincial Cancer Control Plan	61,505 78	42,111 07
		<i>61,505 78</i>	<i>42,111 07</i>
Saskatchewan	Grant toward the maintenance of the Provincial Cancer Program	232,444 00	232,444 00
		<i>232,444 00</i>	<i>232,444 00</i>
Alberta	Grant toward the maintenance of the Provincial Cancer Control Program	229,097 00	206,821 21
		<i>229,097 00</i>	<i>206,821 21</i>
British Columbia	Grant to the B.C. Cancer Institute for extension of services in cancer control	62,200 00	53,420 79
	Grant to the National Cancer Institute of Canada	10,307 57	10,307 57
	Provision for a study course in cancer cytology for a physician	225 00	224 65
	Provision for a course in radiology for a physician	1,625 00	1,569 91
	Inauguration of a province-wide free Biopsy Service	10,000 00	1,018 25
	Nursing home care for cancer patients	4,500 00	3,908 29
	Purchase of X-Ray equipment for hospitals in the interior of B.C.	9,190 00	7,600 79
	Purchase of cancer therapy equipment for St. Paul's Hospital	12,000 00	8,415 25
		<i>110,047 57</i>	<i>86,465 50</i>
		\$1,290,446 16	\$1,135,337 30

WELFARE BRANCH

Vote 277 Welfare Branch Administration

	Estimates	Allotments	Expenditures
Salaries	24,670 00	24,670 00	24,010 48
Telephones, Telegrams and Postage	1,000 00	1,000 00	400 44
Printing, Stationery and Office Equipment	1,200 00	1,200 00	326 70
Travelling Expenses	4,500 00	4,500 00	1,139 47
Educational and Informational Publicity	2,500 00	2,500 00	1,382 06
Professional and Special Services	2,000 00	2,000 00	
Sundries	285 00	285 00	46 00
	<u>\$ 36,155 00</u>	<u>\$ 36,155 00</u>	<u>\$ 27,305 15</u>

This vote was provided for the costs of (a) the general administration of the Branch; (b) the preparation and distribution of educational and informational publicity of a welfare nature; and (c) the engagement of, and consultation with, experts in the welfare field.

As at March 31, 1950, there were 5 salaried employees being paid from this vote, of whom 4 were permanent and 1 temporary.

Votes 278, 695 and 840 Family Allowances—Administration

	Estimates	Allotments	Expenditures
Salaries and Wages	1,501,242 00	1,534,242 00	1,527,653 70
Allowances	36 00	36 00	
Freight, Cartage and Express	5,000 00	5,000 00	4,692 79
Telephones, Telegrams and Postage	80,000 00	70,000 00	65,717 87
Printing, Stationery and Office Equipment	95,000 00	88,000 00	77,951 51
Travelling Expenses	65,000 00	62,000 00	46,745 73
Educational and Informational Publicity	95,000 00	95,000 00	64,631 98
Professional and Special Services	80,000 00	64,000 00	33,561 25
Sundries	10,100 00	13,100 00	12,432 46
	<u>\$1,931,378 00</u>	<u>\$1,931,378 00</u>	<u>\$1,833,387 29</u>

As at March 31, 1950, there were 721 salaried employees being paid from this vote, of whom 242 were permanent and 479 temporary.

**Family Allowances—Family Allowances Payments, Family Allowances Act, c. 40, 1944,
as amended.....\$297,514,033 94**

The above Act provides for payment of monthly allowances for all eligible children resident in Canada under the age of 16 years.

The scale of monthly payments for each child is as follows: under 6 years of age, \$5; 6-9 years, \$6; 10-12 years, \$7; 13-15 years, \$8. The 1949 amendment to the Act (c. 17, 1949), which repealed the proviso that the allowance payable was to be reduced in respect of the fifth and each additional child, became effective on April 1, 1949. Payments cease with the payment for the month in which the child reaches the age of sixteen years or may cease earlier if certain regulations under the Act, such as school attendance, are not observed. In cases where both parents filed the registration form for such allowances, payment is made to the mother but, where only one parent filed the form, payment is made to that parent provided a satisfactory explanation is given. For administrative purposes, Regional Offices have been established in each provincial capital.

Payments of allowances are made under authority of the Act, from unappropriated moneys in the Consolidated Revenue Fund; the administrative expenses are payable out of moneys appropriated by Parliament for that purpose (Vote 278).

P.C. 5093, August 3, 1945, authorized the payment of family allowances for eligible Eskimo and Indian children to the Department of Resources and Development, and the Indian Affairs Branch of the Department of Citizenship and Immigration, where it is in the best interests of the child. Disbursements, on behalf of children in respect of whom allowances are paid, are made from the relevant Deposit and Trust Accounts of those Departments.

A distribution by provinces of payments made to parents or other parties responsible for the maintenance of children eligible for such allowances follows:

DETAILS OF FAMILY ALLOWANCES PAYMENTS

Province in which Recipients Reside	1949-50			1948-49		
	Number of Families March, 1950	Number of Children March, 1950	Payments \$ cts.	Number of Families March, 1949	Number of Children March, 1949	Payments \$ cts.
Newfoundland.....	50,694	139,571	9,747,030 00			
Nova Scotia.....	91,012	213,981	15,291,614 07	88,927	207,282	14,515,131 00
Prince Edward Island.....	13,165	33,588	2,411,291 00	12,920	32,621	2,295,286 00
New Brunswick.....	72,410	188,593	13,375,434 33	70,610	181,921	12,462,093 00
Quebec.....	507,727	1,350,588	95,901,763 15	488,263	1,302,242	89,304,108 45
Ontario.....	603,847	1,204,558	84,940,808 63	575,961	1,140,778	80,151,249 69
Manitoba.....	105,611	220,862	15,668,695 50	101,917	211,752	15,016,277 72
Saskatchewan.....	116,917	261,623	18,953,599 79	115,170	258,370	18,527,408 22
Alberta.....	130,686	280,780	19,822,386 97	124,173	266,133	18,695,325 00
British Columbia.....	156,367	299,838	20,813,661 00	147,630	279,769	19,347,836 58
Northwest and Yukon Territories.....	3,833	8,281	587,749 50	3,579	7,785	595,063 00
	1,852,269	4,202,263	297,514,033 94	1,729,150	3,888,653	270,909,778 66

Votes 279, 696 and 841 Old Age Pensions (including Pensions to the Blind)—Administration

	Estimates	Allotments	Expenditures
Salaries	35,280 00	35,280 00	35,280 00
Allotted from Vote 89, Salaries, etc.	6,337 60	6,337 60	6,337 60
Freight, Cartage and Express	200 00	100 00	20 22
Telephones, Telegrams and Postage	300 00	600 00	451 28
Printing, Stationery and Office Equipment	1,500 00	1,500 00	978 82
Travelling Expenses	16,000 00	16,000 00	11,984 60
A Professional and Special Services	22,000 00	22,000 00	17,935 65
Sundries	330 00	130 00	40
	\$ 81,947 60	\$ 81,947 60	\$ 72,988 57

This vote was provided for the cost of carrying out the Federal Government's responsibility in administering the payments by the provinces of old age pensions. This requires an examination of all decisions made by provincial pension authorities, as well as an audit of accounts submitted quarterly by the provinces.

As at March 31, 1950, there were 14 permanent salaried employees being paid from this vote.

A Medical fees of \$1,000 or over were paid to: F. Dumont, Campbellton, N.B., \$1,400.75; L. G. Joubert, Montreal, \$2,031.30; E. J. Maranda, Quebec, \$1,045; M. Rochette, La Malbaie, Que., \$3,360.

Old Age Pensions (including Pensions to the Blind)—Payment of Dominion's Share of Pensions, Old Age Pensions Act, c. 156, R.S., as amended. \$ 93,188,934 29

Old age pensions and pensions for blind persons are non-contributory pensions subject to a means test. Under the terms of an agreement made by Canada with each province, the province agrees to pay pensions in accordance with the provisions of the Federal Old Age Pensions Act and Regulations, and Canada agrees to contribute 75 per cent of the amount so paid by the province. Under the provisions of the Act, the province specifies in its agreement both the maximum pension payable and the maximum income allowed within the limits specified in the Act. The Federal Government's contribution, however, cannot exceed 75 per cent of \$40 per month in any case.

Following the entry of Newfoundland into union with Canada on April 1, 1949, the maximum pension payable in that province was \$30 a month, of which the Federal Government contributed 75 per cent. However, under an agreement effective April 1, 1950, the maximum will be increased to \$40. An agreement was also made between the Federal Government and the Government of the Yukon Territory effective April 1, 1949. This agreement provided a maximum pension of \$30; however, under a subsequent agreement effective July 1, 1949, the maximum was raised to \$40 a month.

An agreement made under the Act continues in force so long as the provincial statute authorizing and providing for pensions remains in operation, or until after the expiration of 10 years from the date the Federal Government notifies the province of its intention to terminate the agreement.

The principal requirements which an applicant must fulfil refer to age, residence and income. For an old age pensioner, the age at which pension may be granted is 70 years and for a blind pensioner, 21 years. The applicant must have resided in Canada for the 20 years immediately preceding the date of the proposed commencement of pension. Special provision is made, however, for those who may have been absent from the country during this period. The maximum income, including pension, allowed in the case of an unmarried old age pensioner is \$600 a year and in the case of a married old age pensioner \$1,080 a year. Larger amounts are allowed for blind persons and for married old age pensioners whose spouses are blind.

The transfer of property by an applicant, or by an applicant's spouse, may delay the granting of pension as the provincial pension authority must decide whether any assignment or transfer of property was made for the purpose of qualifying the applicant for pension or for a higher pension than he would otherwise receive. After the pension is granted, a provincial pension authority may, if authorized by provincial legislation, encumber any real property owned by the pensioner, but in no province is an applicant required to turn over property to the provincial government either before or after pension is granted.

An interprovincial board interprets and recommends alterations in the Federal regulations. Any alterations in the regulations may become operative in a province only with the approval of the provincial government.

Benefits additional to those in which the expenditures are shared by the Federal Government are provided by certain provinces. These are mainly in the form of supplemental allowances of from \$250 to \$10 per month, but in some provinces medical services, hospitalization, dental and optical services are provided without charge for pensioners and certain dependents.

Administrative expenses of the Federal Government are paid from the preceding vote. Details of expenditures representing contributions to the provinces under the above statutory authority are shown in the following tabular statement.

DETAILS OF FEDERAL GOVERNMENT CONTRIBUTIONS TO OLD AGE PENSIONS AND PENSIONS TO THE BLIND

[illegible]

66,764,285 03

Vote 280 National Physical Fitness—Administration.....	60,887 00
Expenditures.....\$	60,887 00
Vote 281 National Physical Fitness—Assistance to Provinces.....	85,689 00
Expenditures.....\$	85,689 00

The National Physical Fitness Act, c. 29, 1943, authorized the establishment of a National Council on Physical Fitness to promote the physical fitness of the people of Canada by the extension of physical education and the organization and encouragement of activities for this purpose.

The Act states that "There shall be a special account in the Consolidated Revenue Fund to be known as the National Physical Fitness Fund to which shall be credited all sums of money which may be appropriated by Parliament for the purposes of this Act and all sums of money received by way of grant, bequest, donation or otherwise for the purposes of or on behalf of the Council" and "the Minister of Finance may, subject to the provisions of this Act, make disbursements from the Fund on the requisition of the Council". The Act is administered by the Minister of National Health and Welfare who is required to submit an annual report to Parliament containing a statement of all amounts paid into or credited to the Fund and all disbursements therefrom.

Pursuant to these provisions, the above amounts appropriated by Parliament were transferred to the National Physical Fitness Fund (see under Open Accounts further on in this Section). The following statement covers disbursements from the Fund although the first column under Administration shows details of the Printed Estimates for Vote 280.

DETAILS OF DISBURSEMENTS FROM THE NATIONAL PHYSICAL FITNESS FUND

	Estimates 1949-50	Unexpended Balance 1948-49	Total Available	Administration Expenses 1949-50
Administration				
Salaries	22,640 00	3,947 65	26,587 65	23,463 38
Allowances		120 00	120 00	
Freight, Cartage and Express	1,300 00	744 60	2,044 60	661 88
Telephones, Telegrams and Postage	1,000 00	44 19	1,044 19	966 25
Printing, Stationery and Office Equipment	7,900 00	1,673 10	9,573 10	4,065 73
Travelling Expenses	15,000 00	3,341 71	18,341 71	9,476 61
Educational and Informational Publicity	14,300 00	16,643 53	30,943 53	16,554 51
Professional and Special Services	10,000 00	9,393 08	19,393 08	4,032 00
Sundries	870 00	460 45	1,330 45	742 93
	73,010 00	36,368 31	109,378 31	59,963 29
A Less estimated balance in the Fund at the beginning of the fiscal year	12,123 00		12,123 00	
	60,887 00	36,368 31	97,255 31	59,963 29
Assistance to Provinces, etc.				
Nova Scotia	85,689 00	169,578 08	255,267 08	11,426 92
Prince Edward Island				1,858 50
New Brunswick				8,943 75
Manitoba				7,237 93
Saskatchewan				17,520 75
Alberta				16,463 71
British Columbia				15,993 00
Northwest Territories				234 00
				79,678 56
Grand Total	\$ 146,576 00	\$ 205,946 39	\$ 352,522 39	\$ 139,641 85

A This represents an estimate, made at the time the details of the Main Estimates were originally submitted to Treasury Board, i.e., a number of months before the close of 1948-49, of the balance in the Fund as at March 31, 1949 of the amount provided for administration expenses only. The intention was that Parliament would appropriate the amount required for administration in the fiscal year 1949-50, less the unexpended balance of that previously provided and transferred to the Fund.

Votes 232 and 842	Assistance to Schools of Social Work	52,500 00
	Expenditures	\$ 52,500 00

The amount of the above vote was not subdivided in the Estimates; the allocations were authorized by Treasury Board.

This vote provides for the cost of financial aid to the schools of social work listed below.

A Technical Advisory Committee on social work education, consisting of representatives of these schools, was established under authority of P.C. 1975, May 17, 1946. The Committee recommended for the year 1949-50, that \$50,000 be allocated on the basis of \$1,000 to each school and the remainder to be apportioned on the basis of enrolments of full-time students in attendance at each school during the academic year 1948-49. This recommendation was approved by P.C. 62/3888, August 4, 1949.

An eighth School, the School of Social Welfare of St. Patrick's College, Ottawa, was established in the summer of 1949 on the same basis as the other seven and approved by P.C. 143/6388, December 22, 1949.

The allocations, by schools, and the payments follow:

The Maritime School of Social Work	2,400 00
The School of Social Work at Laval University	5,280 00
The School of Social Work of the University of Montreal	6,240 00
The McGill University School of Social Work	6,940 00
The School of Social Welfare, St. Patrick's College, Ottawa	2,500 00
The School of Social Work of the University of Toronto	13,150 00
The School of Social Work of the University of Manitoba	3,890 00
The School of Social Work of the University of British Columbia	12,100 00
	\$ 52,500 00

MISCELLANEOUS GRANTS

	Estimates	Expenditures
Grant to:		
Vote 283 Canadian Welfare Council	12,600 00	12,600 00
Vote 284 Canadian National Committee for Mental Hygiene	10,000 00	10,000 00
Vote 285 Health League of Canada	10,000 00	10,000 00
Vote 286 Canadian Public Health Association	5,000 00	5,000 00
Vote 287 Canadian National Institute for the Blind	45,000 00	45,000 00
Vote 288 L'Association Canadienne Francaise des Aveugles	6,000 00	6,000 00
Vote 289 L'Institut Nazareth de Montreal	4,050 00	4,050 00
Vote 290 Montreal Association for the Blind	4,050 00	4,050 00
Vote 291 Canadian Tuberculosis Association	20,250 00	20,250 00
Vote 292 Victorian Order of Nurses	13,100 00	13,100 00
Vote 293 St. John Ambulance Association	4,050 00	4,050 00
Vote 294 Canadian Red Cross Society	10,000 00	10,000 00
Vote 295 Canadian Paraplegic Association	15,000 00	15,000 00
Vote 843 British Empire Games Association of Canada	20,000 00	20,000 00
	\$ 179,100 00	\$ 179,100 00

GENERAL

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	\$ 3,912 00
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Comparative Statement of Accounts Receivable

	March 31, 1950	March 31, 1949
Current Year	386 19	32 03
Previous Years—Collectable	408,309 45	
—Uncollectable	43,030 25	151 83
	\$ 451,725 89	\$ 183 86

Family Allowance overpayments of \$451,174.78 have been included under Previous Years in the figures for March 31, 1950. Of this amount \$408,309.45 is considered collectable, and \$42,865.33 uncollectable.

OPEN ACCOUNTS

	Cr. Balance Mar. 31, 1949	Debit	Credit	Cr. Balance Mar. 31, 1950
[10] Deposit and Trust Accounts				
(c) <i>Miscellaneous</i> —				
A National Physical Fitness Fund	205,946 39	139,641 85	146,576 00	212,880 54
[13] Sundry Suspense Accounts				
B Unclaimed Cheques Suspense—				
National Health and Welfare.....	1,356 96			1,356 96
	<u>\$ 207,303 35</u>	<u>\$ 139,641 85</u>	<u>\$ 146,576 00</u>	<u>\$ 214,237 50</u>

A The credit represents the transfer hereto, under authority of the National Physical Fitness Act, c. 29, 1943, of the amount provided under Votes 280 and 281. Debits are payments, upon requisition by the National Council on Physical Fitness, to the provinces under conditions prescribed in the Act, and for general administrative expenses. Details of the debits are shown under Votes 280 and 281.

B All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to the date of issue are credited to this account pending claims therefor.

**Employees Receiving Salaries at Annual Rates of \$3,000 or over and
Travelling Expenses of \$500 or over**

The first list of each Branch contains the names and annual salary rates of all salaried employees who were receiving \$3,000 or over as at March 31, 1950. Also included are the travelling and removal expenses of these employees where the amount was \$500 or over.

The second list contains the names of other salaried employees who received travelling expenses of \$500 or over.

ADMINISTRATION

Salaried employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Allen, C. D.	\$ 3,420 00		Josie, G. H.	4,080 00	801 47
Archambault, L. C.	4,500 00		Logan, G. E.	3,660 00	
Curran, R. E.	6,300 00	\$ 837 10	MacDonald, J. A.	3,600 00	
Davies, G. W. K.	3,600 00		Marsh, H. E.	3,540 00	
Davis, W. H.	3,660 00		Morton, M. D.	3,540 00	
Dewar, A. S.	3,480 00		Neil, B. I.	3,060 00	
Dillon, M. F.	3,180 00		Richer, C.	3,300 00	
Dreskin, N.	3,420 00		Ross, A. H. F.	3,540 00	
Emerson, D. G.	5,000 00	1,874 79	Rowse, F. W.	4,080 00	
Erb, B. M.	3,420 00		Rutledge, J. C.	5,460 00	630 44
Gilchrist, C. W.	5,700 00	1,874 90	Senecal, A.	3,420 00	634 60
Ginnae, E. L.	4,080 00		Sparks, J. E.	3,180 00	
Hazelton, B. T.	3,420 00		Stewart, B. J.	3,420 00	
Herron, D. M.	3,540 00		Wallace, D. P.	5,000 00	1,113 41
Hickson, J. A.	4,080 00		Waters, O. J.	4,620 00	
Hodgins, H. S.	4,140 00		Willard, J. W.	5,400 00	812 82
Holmes, H. W.	3,480 00		Young, J. C.	3,780 00	
Hurst, F. E.	4,080 00				

NATIONAL HEALTH BRANCH

Salaried employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Cameron, G. D. W., Deputy Minister ...	\$ 12,000 00	\$ 827 94	Allmark, M. G.	4,740 00	
Aeberli, E. W.	5,220 00	1,939 00†	Ansley, H. A.	8,000 00	1,553 90
Allen, R. H.	6,000 00		Arbuckle, H. D.	3,060 00	
			Archibald, B. C.	5,580 00	1,639 73

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Artlett, F. E.	3,840 00		Davis, E. M.	3,000 00	
Audet, G.	5,340 00	3,678 00†	DeKoven, M. J.	5,700 00	543 08
Bailey, W. R. A.	3,480 00		Delisle, R.	3,120 00	
Baker, R. J.	3,180 00		Dougall, R. P. I.	4,980 00	2,898 00†
Ball, J. R.	5,100 00		Dunnett, C. W.	4,080 00	
Barclay, W. R.	5,340 00		Dupuis, Y.	5,340 00	523 26
Barclay, W. S.	6,600 00	1,102 24	Edmison, E. R.	5,580 00	
Belleville, L. H.	4,020 00		Edmonds, W. S. R. ...	4,620 00	1,649 05**
Black, J. E. L.	4,500 00		Edwards, H. J.	3,840 00	
Blanchard, J. H.	4,200 00		Erswell, A. H.	3,540 00	2,394 83
Borthwick, G.	3,840 00	849 45	Ewart, W.	4,980 00	985 41
Bourque, G.	3,180 00		Falconer, W. L.	6,300 00	1,432 40*
Braid, P. E.	4,440 00		Farmilo, C. G.	3,660 00	
Brickenden, F. M. ...	4,800 00	1,793 72	Faucher, R.	3,600 00	
Bridges, W. M.	3,480 00		Fiset, P. E.	5,340 00	
Brokovski, T. W.	5,580 00	1,714 58	Fisher, J. W.	5,040 00	
Brown, H. K.	6,300 00	1,760 97	Frisch, A. J.	3,360 00	
Bulmer, H. R.	5,340 00	2,574 00†	Frost, W. H.	5,700 00	1,987 78
Bundock, J. B.	5,220 00	1,941 00†	Galbraith, J. D.	6,300 00	1,722 08
Burgess, G. H.	5,100 00		Gale, J.	3,060 00	
Burr, M.	3,300 00		Gamble, C. S.	5,400 00	
Bynoe, E. T.	5,580 00	726 94	Gibbard, J.	6,600 00	1,339 36
Campbell, A. G.	4,080 00		Giles, T. J.	3,060 00	
Campbell, D. R.	6,000 00		Girard, J. A.	5,220 00	
Campbell, J. A.	4,320 00		Goodbrand, J. S. ...	5,100 00	1,414 22*
Campbell, M. E.	3,480 00		Gordon, E. M.	3,420 00	
Cantin, A.	5,700 00	755 00	(including terminable allowance, \$300)		
Caron, M.	5,340 00		Goudge, F. E.	3,540 00	
Chapman, D. G.	3,480 00		Graham, W. D.	4,140 00	
Chapman, R. A.	4,620 00		Grant, J. E.	4,980 00	2,868 00†
Charbonneau, L. P. ...	5,100 00		Greenberg, L.	4,620 00	848 60
Charron, K. C.	6,300 00	2,238 35	Greenidge, A. H.	5,100 00	1,056 16*
Chevalier, P. M.	4,980 00	{ 3,626 00† 676 39			{ 1,800 00†
		1,091 76	Gregoire, G.	3,600 00	
Claman, B. B.	5,220 00		Gregson, W. E.	5,700 00	
Clapin, R. L. J.	3,840 00		Griffith, L. A.	5,340 00	3,147 00†
Clayton, A. B.	5,100 00	1,800 00†	Griggs, F. C.	4,980 00	2,898 00†
Clegg, D. A.	3,300 00		Griggs, W. D. P.	4,980 00	
(including rental value of house, \$300)			Grove, J. H.	6,300 00	1,569 68
Clossey, M.	3,180 00	1,206 14	Guest, G. H.	6,300 00	
Coddington, R. D. ...	5,880 00		Guttormsson, V. J. ...	5,340 00	
Cole, F. H.	3,420 00		Hamel, A. M.	5,700 00	1,023 70
(including rental value of house, \$300)			Hammond, R. C.	4,320 00	
Collier, F. C.	4,500 00		Harper, B. G.	5,580 00	1,916 06
Conran, H. W.	5,220 00		Harramia, J. C.	5,100 00	
Cooke, A. W.	3,180 00	1,166 99	Harris, G. S.	5,340 00	
Copp, S. S.	3,480 00	1,429 96	Hart, H. R. L.	4,500 00	1,167 54
Corbett, W. E. P. ...	5,100 00	{ 2,493 00 1,200 00†	Harvey, J. P.	5,700 00	1,491 81
		2,371 44	Hayward, R.	5,700 00	
Corrigan, C.	6,000 00		Head, P. W.	5,700 00	
Couillard, J. M.	6,240 00		Henderson, D. L.	5,100 00	1,626 60
(including rental value of house, fuel and light, \$600)			Hepburn, C. S.	3,180 00	697 60
Couture, E.	6,600 00	1,091 28	Hill, W. H.	4,800 00	895 60
Couture, V.	4,020 00		Hirtle, L. R.	4,740 00	
Cram, E. J.	5,340 00		Hiscox, D. J.	3,300 00	
Crandall, W. A.	4,740 00		Hoffman, O.	5,580 00	
Cudmore, J. S.	3,660 00		Hollett, A.	3,660 00	
Davey, E. L.	6,000 00		Horne, H. E.	3,960 00	
Davidson, A. L.	4,440 00		Horowicz, J. H.	3,600 00	1,008 93
Davidson, W. A.	4,800 00		Hossick, K. C.	5,700 00	*933 33
Davies, F. R. E.	3,300 00		Huffman, V. M.	3,000 00	
			Hughes, H. G.	7,200 00	2,135 19
			Humphreys, F. A.	5,340 00	878 40
			Hutton, D. V.	6,000 00	1,392 71

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Hutton, H. T. C.	3,180 00		Mulvihill, L. J.	5,580 00	600 75*
Hyndman, G.	3,960 00		Murray, W. B.	5,700 00	
Illatt, E. W. J.	3,420 00		Nagler, F. P. O.	5,580 00	1,218 17
Jackson, A. W.	3,840 00		Nason, E. M.	3,480 00	1,650 58
Jackson, F. W.	9,000 00	2,315 63	Naubert, J.	3,480 00	
Jean, P. E.	4,560 00		Ogilvie, G. P.	3,480 00	
Jeffs, H. B.	6,300 00	3,396 00†	O'Meara, H. M.	3,000 00	
Jenkins, R. B.	5,700 00	855 57	Orford, T. J.	5,700 00	
Johnson, L. E.	4,080 00		Osborne, J. C.	5,700 00	
Johnson, M.	4,380 00		Papineau-Couture, A.	5,640 00	
Johnstone, M. F.	3,000 00	1,077 73*	Parney, F. S.	6,900 00	1,161 07
Jones, J. B.	3,120 00		Peart, A. F. W.	6,600 00	1,153 04
Kalbfleisch, G. L.	3,840 00		Peloquin, G.	5,340 00	
Kay, K. K.	5,700 00	1,415 96	Percy, D. M.	4,380 00	1,384 42
Kelly, J. T.	3,120 00		(including terminable allowance, \$420)		
Kidd, H. B.	3,060 00		Perry, A. H.	4,620 00	2,500 50
Kimball, R. R.	3,480 00	702 12	Pett, L. B.	6,600 00	1,453 44
Kirby, F. A.	3,480 00	1,039 95	Pfeiffer, W. M.	5,220 00	
Labrecque, J. E.	5,220 00	559 82	Piche, G. D. M.	4,980 00	2,898 00†
Laidley, R. M.	3,120 00		Pirie, N. S.	3,540 00	
Lamarche, M.	4,980 00	1,816 13	Polley, J. R.	4,140 00	
Langlois, J. A. M.	6,300 00	1 341 95	Poole, J. B.	4,440 00	
Larner, A. E.	3,120 00		Porth, F. J.	5,580 00	{ 844 22 986 18*
Laroche, A. G.	5,880 00	2,102 05	Proctor, H. A.	6,300 00	
LaSalle, J. B. A.	3,360 00		Puddy, C. A.	3,660 00	
LaSalle, M. J. M.	5,220 00	3,882 00†	Pugsley, L. I.	6,300 00	1,119 49
Latour, G.	4,980 00	2,598 00†	Quirk, L. A.	4,740 00	{ 1,024 80† 859 51
Layton, B. D. B.	6,600 00	2,088 62	Ratz, R. G.	6,600 00	
Leroux, O. R. A.	6,300 00	1,820 71	Reid, H. D.	6,600 00	1,660 06
Lock, M. E.	3,060 00		Richardson, A.	3,840 00	1,289 91
Lynch, M. G.	5,340 00	4,296 00†	Riddle, L. H.	5,700 00	
MacBeth, M. E.	3,180 00	738 23	Riopel, J. H.	5,700 00	
MacDonald, J. D.	3,480 00	1,059 74	Roberts, H. V.	3,180 00	
MacDonald, J. H.	5,100 00		Robertson, H. A. M.	5,700 00	3,126 00†
MacDonald, M. C.	3,000 00		Rogers, G. W.	4,440 00	
Mack, G. E.	3,480 00		Rogers, H. C.	5,340 00	
MacKenzie, W. J.	3,000 00		Sackville, H.	3,000 00	684 88
Marshall, W. P.	4,980 00	{ 2,898 00† 1,268 12*	Sadowski, S.	4,980 00	
Mason, M. A.	3,120 00		St. Martin, J.	5,340 00	
Matas, M.	5,700 00	1,251 42	St. Onge, J.	3,480 00	780 61
Mathieu, J. E.	4,740 00	581 98	Savoie, A. M.	5,220 00	{ 3,702 00† 840 93
McCallum, M. C.	3,300 00	3,882 76	Scanlon, J. J.	3,540 00	
McCormack, C. W.	5,700 00		Shepherd, O. G.	5,340 00	1,159 63
McEwen, B. B.	5,580 00		Simes, A. B.	6,000 00	
McEwen, W. L.	3,780 00	875 59	Simpson, R. N.	5,700 00	3,847 89
(including terminable allowance, \$480)			Snair, W. D.	3,300 00	
McFadyen, O. J.	5,340 00	879 91	Soucy, P.	3,960 00	
McKay, W. W.	5,340 00		Sparks, G. L.	5,340 00	
(including terminable allowance, \$600)			Stephenson, N. R.	4,142 00	
McKee, W. N.	5,340 00		Stogdill, C. G.	7,200 00	1,759 85
McKeown, W.	4,980 00	2,898 00†	Stone, E. L.	6,000 00	967 75
McLaren, H. R.	5,340 00	1,013 82	Sullivan, B. C.	5,340 00	
McQuade, G. D.	5,340 00	2,719 75†	Summers, C. A.	3,540 00	
Menzies, J. R.	5,700 00	1,307 27**	Tait, R. E.	3,480 00	1,123 88
Monkman, J. L.	4,080 00		Tait, W. S.	3,300 00	
Monks, J. G.	5,100 00		Tardif, R.	3,300 00	
Moody, J. P.	5,700 00	5,257 10	Teevens, L. P.	5,040 00	
Moon, W. R.	3,180 00	568 65	Tennant, P. S.	6,000 00	769 37
Moore, P. E.	8,000 00	2,818 06	Thompson, J. B.	3,300 00	
Morrell, C. A.	7,200 00		Thompson, R. D.	5,340 00	2,898 00†
Morris, K. E.	3,060 00		Thomson, J. L.	4,440 00	
Muirhead, W. R.	4,980 00	2,898 00†			

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Tinsley, L. S.	3,120 00		Watson, H. A.	4,560 00	
Tomlinson, H. O.	4,200 00		Weissgerber, L. A.	5,100 00	
Tonks, D. B.	3,660 00		Whitmore, R. D.	5,640 00	1,010 07
Tremblay, J. P.	3,120 00		Whittaker, S.	3,120 00	1,219 55
Truesdell, W. A. M. ..	4,680 00		Whyte, E. F.	4,200 00	
(including \$2,580 paid by the Dept. of Citi- zenship and Immigra- tion)			Wiebe, J. H.	5,580 00	
Tucker, J. B.	5,580 00	1,447 56	Williams, W. O.	5,340 00	
Valens, W. L.	6,000 00		Williamson, G. F.	3,060 00	
Veit, J. R.	3,180 00		Willoughby, J. B.	5,340 00	1,364 04
Walker, M. I.	3,180 00	632 94	Wilson, H. E.	6,600 00	2,028 86
Ward, E. P.	3,060 00		Windish, J. P.	4,080 00	
Ward, K. A.	5,100 00	{1,902 76	Wood, W. J.	6,000 00	2,653 99
		{1,800 00†	Woodward, H. E.	4,440 00	
			Wride, G. E.	6,600 00	{667 14
					{963 30*
Watkinson, E. A.	6,000 00		Wright, R. H.	3,300 00	
			Yule, R. F.	5,700 00	3,787 06

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Beaudoin, L. J.\$	940 07	Grondin, O.	1,739 29	Ross, J. A.	1,377 03
Belleville, L.	1,248 43	Harel, F.	622 37	Smith, E.	679 93
Brunet, R.	1,329 22	Horswill, A. S.	711 78	Smith, E. S.	1,089 81
Burns, A.	671 21	Larkin, H.	580 88	Snary, H.	1,985 63
Callaghan, J. C.{	2,437 82	MacCarthy, A.	1,814 45	Stewart, M. J.	1,005 25
	1,129 32*	MacDonald, J. A.	586 80	Sullivan, J. C.	1,066 72
Card, L. C.	834 65	MacKay, A.	1,044 93	Tanner, S. C.	1,133 66
Cashman, C.	1,401 85	Martin, E.	1,517 25	Tennant, A. D.	1,203 48
Coombs, H. T.	547 59	Martin, J. A.	1,363 75	Thurlow, E. B.	797 00
Cormack, G. N.	611 09	McCormick, I. A.	583 85	Tinkiss, R. I.	2,286 86
Dalrymple, P.	551 28	Meltzer, H.	925 37	Tripp, D.	709 20
Dean, C. O.	701 93	Mooney, A. W.	618 40	Tugman, V.	698 97
Edgecombe, G. H.	1,214 03	Moynihan, F. E.	814 30	Walsh, F. A.	1,169 75
Ferlatte, G.	807 02	Pequegnat, R. K.	917 17**	Ward, J. P.	534 78**
Fletcher, M. M.	1,179 49	Perkins, E.	1,656 24	Warren, E. W.	999 81
Gagnon, J. A.	1,032 57	Pumphrey, C. R.	511 79	Weir, C.	991 53
Gauvin, O.	1,208 66	Raynor, W.	866 32	Wilson, A. V.	1,279 18
Goodall, M. E.	1,094 93	Reilly, E. J.	1,261 61	Wright, H.{	1,508 49
Graydon, W. L.	1,239 02	Render, K. M.	557 80		{ 772 47*
Greig, M.	1,059 24				

* Removal expenses.

† Actual living expenses of employees stationed abroad.

** Including \$3,461.68 charged to the statutory vote for the International Joint Commission, Department of External Affairs.

† Northern and recruitment allowance, annual rate.

WELFARE BRANCH

Salaried employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Davidson, G. F., Deputy Minister ...\$	12,000 00	\$ 949 06	Cumming, L. G.	4,140 00	
Abbott, L. C.	3,060 00		Curry, R. B.	7,500 00	1,405 01
Allen, G. P.	3,300 00	677 25	Ducharme, J.	3,360 00	
Balcombe, J. K.	3,780 00	611 28	Faguy, P. A.	4,380 00	
Blais, J. A.	5,640 00	509 69	Fergusson, M. M.	3,840 00	
Bone, W. R.	4,740 00	813 41	Fleming, M.	4,740 00	772 64
Brousseau, R. M.	3,540 00		Ford, J.	3,060 00	
Caron, J. A. M.	3,060 00		Fournier, P. A.	3,060 00	
Chadwick, E.	3,060 00		Gillman, H. C. L. ...	4,440 00	830 68
			Girardin, I.	3,060 00	1,076 56

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Graham, J. A. C.	4,260 00	555 46	Parkinson, R. H.	3,780 00	586 21
Hammond, J. J.	3,660 00		Parsons, J. G.	3,840 00	529 19
Hendershot, W. B. F.	4,380 00	588 91	Pinkett, G. E.	3,060 00	
Howden, C. B.	4,440 00	677 13	Plewes, D. W.	4,140 00	2,423 95
Jackson, F. C.	5,340 00	504 10	Poirier, P. E.	3,060 00	1,753 49
Lafrance, J. M. L.	5,340 00		Roberts, M. T.	3,060 00	
Langrish, W. N.	3,780 00		Sabine, H. E.	3,540 00	705 39
Lee, E.	5,400 00	1,324 92	Senez, L. H.	4,380 00	683 13
Legare, P. T.	3,060 00		Sinclair, A. H. G.	4,800 00	
Lord, O. K.	3,060 00		Sinclair, W.	3,060 00	
MacFarlane, J. W.	5,040 00		Stehelin, P. H.	4,440 00	1,258 08
Mailly, L. P.	4,020 00		Stephler, D. H.	3,180 00	
McElary, V. D.	3,780 00	1,082 07	Swettenham, E. R.	3,780 00	1,102 88
McGurran, J. J.	4,440 00	728 35	Thornton, H. G.	3,360 00	
Meiklejohn, J. M. C.	3,300 00		Trebert, L.	3,480 00	1,251 95
Morrissey, K. C.	3,300 00	1,446 92	Welfley, C. R.	3,780 00	
Munroe, I. A.	3,780 00	740 22	Wilson, H.	3,060 00	
Nicholson, A.	3,300 00	587 29	Wilson, H. W.	4,380 00	
Pallister, E. H.	3,300 00				

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Bowering, J.	\$ 1,251 35	MacCallum, M. R. .	1,597 27	Poitras, A.	1,869 63
Donald, D. B.	1,494 42	MacDonald, M. E. .	2,327 79	Premont, R.	1,821 03
Fortier, E.	773 00	McDowell, D. E.	799 68	Rochette, P.	1,832 18
Fortin, G.	1,202 97	Michaud, R.	1,743 11	Savard, L.	1,626 09
Fowler, K. I.	1,455 25	Morrissey, L.	1,901 34	Thompson, W. J. .	1,777 24
Guerin, R. H.	1,645 33	Morrison, I. A.	1,432 81	Tremblay, P. E.	1,351 59
Hamel, R.	995 87	Nowlan, A. G.	1,838 45		

Suppliers receiving \$10,000 or over from this Department

NOTE.—Payments to contractors on public works contracts of \$5,000 or over are described in detail under the relevant votes and are therefore not included in the following lists.

ADMINISTRATION

Government of Canada—National Film Board, \$34,460.53, Department of Public Printing and Stationery, \$110,549.21; Trans-Canada Airlines, \$10,257.40.

NATIONAL HEALTH BRANCH

Albert & McCaffery, Prince Rupert, B.C., \$10,767.65; Alberta Launderers, Edmonton, \$30,927.79; Arctic Wings Limited, Churchill, Man., \$12,670.93; Austin Airways Limited, Toronto, \$10,433.65; Province of British Columbia, \$321,125.43; Burns & Co. Ltd., Calgary, Alta., \$36,589.20; Government of Canada—National Film Board, \$93,580.41, Department of Public Printing and Stationery, \$288,786.44, Department of Veterans Affairs, \$53,724.64; Canada Packers, Ltd., Toronto, \$77,229.38; Canadian Kodak Sales, Ltd., Toronto, \$36,151.81; Canadian Laboratory Supplies, Ltd., Montreal, \$25,716.02; Canadian National Railways, Montreal, \$39,063.85; Canadian Pacific Airlines, Montreal, \$38,360.61; Canadian Pacific Railway Co., Montreal, \$17,633.25; Central Northern Airways, Winnipeg, \$32,843.27; Central Scientific Co. of Canada, Ltd., Toronto, \$40,102.94; J. H. Connor & Son, Ltd., Ottawa, \$19,776.95; Dominion Textile Co. Ltd., Montreal, \$17,372.02; T. Eaton Co. Ltd., Toronto, \$33,507.90; City of Edmonton, \$16,430.87; Fisher & Burpe, Ltd., Winnipeg, \$37,041.76; Fisher Scientific Co. Ltd., Montreal, \$25,458.31; Fraser Valley Milk Producers, Vancouver, \$13,559.04; J. F. Hartz Co. Ltd., Toronto, \$10,103.01; Hudson's Bay Co., Winnipeg, \$139,417.45; Imperial Oil, Ltd., Toronto, \$39,806.92; Johnson Transport Ltd., Ilford, Man., \$13,967.63; Kelly, Douglas & Co. Ltd., Vancouver, \$32,846.34; Ladysmith Laundry, Ladysmith, B.C., \$26,659.10; Laiterie Laval Eng., Quebec, \$10,052.54; Lamb Airways, The Pas, Man., \$24,103.57; MacDonalds Consolidated Ltd., Winnipeg, \$11,724.09; W. H. Malkin Ltd., Nanaimo, B.C., \$28,337.11; Merck & Co., Ltd., Montreal, \$32,263.58; Milnes Coal Co., Ltd., Toronto, \$13,414.74; Pacific Meat Co., Vancouver, \$21,982.62; Pioneer Canadian Launderies, Prince Rupert, B.C., \$26,454.19; Poole Company Inc., Montreal, \$13,752.53; Purvis Bros., Selkirk, Man., \$12,401.50; Rideau Aluminum Boat Co. Ltd., Ottawa, \$10,439.08; Simmons Ltd., Montreal, \$18,342.64; Swift Canadian Co. Ltd., Toronto, \$17,312.91; Vancouver Island Coals Ltd., Nanaimo, B.C., \$10,556.58; Western Chemical Industries Ltd., Vancouver, \$26,838.33; Western Grocers Ltd., Winnipeg, \$15,651.24; Woodland Dairy Ltd., Edmonton, \$15,472.23.

WELFARE BRANCH

Government of Canada—National Film Board, \$13,228.42, Department of Public Printing and Stationery, \$131,567.19.

1949-50
PUBLIC ACCOUNTS

PART II
P

DEPARTMENT OF NATIONAL REVENUE
(including the Canadian Broadcasting Corporation)

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF NATIONAL REVENUE

NOTE.—The following summaries of Revenues, Expenditures and Open Accounts do not include those of the Canadian Broadcasting Corporation which begin on page P-46.

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:

Expenditures—	
Ordinary	47,832,215 45
Revenues—	
Ordinary	2,320,461,095 25
Net Credit	\$ 2,272,628,882 80

Transactions as reflected in the Open Accounts of Canada

	March 31, 1949	1949-50 Transactions (Net)	March 31, 1950
LIABILITIES			
[9] Floating Debt—			
(a) Matured Funded Debt Outstanding	1,198,103 26	13,792 41	1,211,895 67
(d) Outstanding Cheques and Warrants	1,917 21	744 18	2,661 39
[10] Deposit and Trust Accounts—			
(c) Miscellaneous	25,858 04	2,143 27	28,001 31
[12] Deferred Credits	33,735 31	27,039 12	60,774 43
[13] Sundry Suspense Accounts	43,670,838 96	8,853,285 56	52,524,124 52
[16] Funded Debt Unmatured—			
(a) Payable in Canada	170,416,412 68	54,766,329 75	115,651,082 93
	<u>\$215,346,865 46</u>	<u>\$ 45,868,325 21</u>	<u>\$169,478,540 25</u>

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada in Part I of this Report. Details of Open Accounts will be found on page P-12 of this section.

REVENUES

Comparative Summary

	CUSTOMS AND EXCISE DIVISIONS	1949-50	1948-49
Ordinary Revenue—			
Tax Revenue:			
A Customs Import Duties		225,877,683 46	222,975,470 54
B Excise Duties		220,564,503 76	204,651,969 24
C Excise Taxes		571,457,480 33	636,137,687 69
Non-Tax Revenue:			
D Privileges, Licences and Permits		44,412 78	35,271 82
E Proceeds from Sales		6,592 75	7,039 56
F Services and Service Fees		697,100 84	572,771 50
G Refunds of Expenditure		622 07	769 24
H Miscellaneous		605,306 32	560,592 83
Total (Customs and Excise Divisions)		<u>1,019,253,702 31</u>	<u>1,064,941,572 42</u>

	TAXATION DIVISION	1949-50	1948-49
Ordinary Revenue—			
Tax Revenue:			
I Income Taxes			
Individuals		342,849,594 07	333,906,154 43
Corporations		603,193,132 19	491,990,124 03
Tax Deductions (at source)		279,132,618 93	428,567,361 51
Dividends and Interest (foreign currency and non-resident)		47,474,846 21	40,965,426 35
Rentals and Royalties			2,480,337 29
J Excess Profits Taxes		1,788,387 57	44,791,918 00
K Succession Duties		29,919,780 07	25,549,777 04
Total Net Collections (Taxation Division)		1,300,781,583 90	1,368,341,098 65
Non-Tax Revenue:			
L Proceeds from Sales		222 22	181 41
M Services and Service Fees		57,906 83	
N Refunds of Expenditure		1,077 82	1,753 53
O Miscellaneous		366,605 17	454,305 50
Total (Taxation Division)		1,301,207,395 94	1,368,797,339 09
Grand Total		\$ 2,320,461,098 25	\$ 2,433,738,911 51

Details

CUSTOMS AND EXCISE DIVISIONS

Tax Revenue:			
A Customs Import Duties		246,553,925 05	
Less drawbacks, \$13,849,357 29, and refunds, \$6,826,884.30		20,676,241 59	
Drawbacks consist of home consumption drawback claims amounting to \$2,771,951.23; and export drawback claims of \$11,077,406.06.			225,877,683 46
B Excise Duties: Spirits (including validation fees, \$790,586.94), \$47,338,173.80; beer, \$3,678,315.99; malt, \$56,018,292.32; Canadian raw leaf tobacco, \$274,007.80; cigarettes, \$105,280,136.45; cigars, \$203,043.14; tobacco, manufactured, \$10,224,587.82; licences, \$38,241		223,054,798 32	
Less drawbacks, \$1,663,584.97, and refunds, \$826,709.59		2,490,294 56	
Drawbacks relate chiefly to spirits sold and delivered to universities or scientific and research laboratories for scientific purposes only, or to bona fide public hospitals for medicinal purposes only; and to malt contained in beer exported or delivered to ships' stores.			220,564,503 76
C Excise Taxes: Embossed cheques, \$359,617.24; interest, \$211,506.34; licences, \$84,003.89; miscellaneous (court penalties, court costs, etc.), \$74,548.23; retail purchase tax (weekly payments), \$523,654.21; revenue stamps including (i) stamp duties on cheques, bills of exchange, promissory notes, receipts to banks, money orders, and travellers' cheques, (ii) stock transfer tax, and (iii) retail purchase tax, \$9,014,762.94; sales tax, \$415,221,679.07; transmission tax, \$1,890,184.64; transportation tax, \$2,076,903.71.			
Manufacturers' taxes: automobiles, \$33,976,994.55; cameras, photographic films, etc., \$657,440.10; Canadian raw leaf tobacco, \$108,835.12; cigarettes, \$69,410,060.23; cigars, \$2,752,232.86; tobacco, manufactured, \$11,226,374.09; cigarette papers and tubes, \$7,222,541.32; candy and chewing gum, \$1,030,499.28; fountain pens, etc., \$534,677.46; furs, \$2,937,449.88; jewellery, clocks, watches, china-ware, etc., \$4,077,074.22; lighters, \$331,641.99; matches, \$758,930.56; phonographs, radios and tubes, \$3,100,572.58; playing cards, \$682,379.96; rubber tires and tubes, \$4,215,999.35; slot machines, \$49,497.41; smokers' accessories, \$386,227.35; soft drinks, \$1,627,284.46; toilet articles, preparations and soaps, \$4,315,759.25; trunks, bags, etc., \$2,257,061.64; wines, \$2,125,606.40		583,242,000 33	
Less drawbacks, \$700,135.43, and refunds, \$11,084,384.57		11,784,520 00	
			571,457,480 33

CUSTOMS AND EXCISE DIVISIONS—Continued

The amount of \$583,242,000.33 was apportioned as follows: domestic, \$522,924,800.01; importations, \$60,317,200.32.

Excise taxes derived from the following sources do not form part of the "excise taxes" shown in the foregoing statement of revenues, but instead are treated and reported by the Post Office Department as Postal Revenues: (i) the sale of postage stamps used on cheques, bills of exchange, promissory notes, receipts to banks, money orders and travellers' cheques, and (ii) stamp duties on post office money orders, postal notes, letters and post cards.

Drawbacks consist of export drawback claims, which relate to tax paid on materials both domestic and imported, used in the manufacture of goods exported.

Non-Tax Revenue:

D Privileges, Licences and Permits: Brokers' licences, \$13,222.64; copies of manifests, entries and invoices, \$5,714.45; landing certificates, \$458.60; Jaw stamps, \$17,238.50; rentals of public buildings and properties, \$7,779.19	44,413 38	
Less refunds	60	
		44,412 78
E Proceeds from Sales: Sale of unclaimed goods, etc.	6,749 82	
Less refunds	157 07	
		6,592 75
F Services and Service Fees: Bonded factory and warehouse fees, \$106,035; cartage, \$27,130.44; copyright fees, \$505.65; extra or overtime services, \$455,909.41; repayment of salaries of officers temporarily attached to the Commodity Prices Stabilization Corporation, Limited, \$5,876.13; repayment of salary of officer attached (part time) to the Unemployment Insurance Commission, \$66.66; storage charges, \$101,723.23; sundry, \$2.30	697,248 82	
Less refunds	147 98	
		697,100 84
Bonded factory and warehouse fees are assessed for services of port officers assigned to duties of a supervisory nature in such factories and warehouses.		
Copyright fees are collected from owners of copyrights for services in prohibiting importation of copyrighted works registered under the Copyright Act, c. 32, R.S., as amended.		
Extra or overtime services—Extra services during regular working hours, and overtime services on Sundays, holidays, and outside of regular working hours, were performed by departmental officers. The extra services and a large proportion of the overtime services were paid for by the persons accommodated.		
Storage charges are assessed against goods warehoused for examination and not cleared within the prescribed period.		
G Refunds of Previous Years' Expenditures		622 07
H Miscellaneous: Customs seizures, \$496,880.30; excise seizures, \$76,004; conscience money, \$270.57; Foreign Exchange Control Board, unclaimed, seized and forfeited funds, \$33,500.10; premium on foreign exchange transactions, \$1,107.09; sundry, \$352.50	608,114 56	
Less refunds	2,808 24	
		605,306 32

The revenues from customs and excise seizures were derived mainly from seizures under the provisions of the Customs Act, c. 42, R.S., as amended, and the Excise Act, c. 52, 1934, as amended. Disbursements in this connection amounted to \$150,585.50, \$2,098.24 of which was by refunds, and \$148,487.26 from Vote 299, and were in respect of payment of expenses, law costs, refunds and awards arising out of seizures and charges of contravention of Customs or Excise Acts.

CUSTOMS AND EXCISE DIVISIONS—*Concluded**General Comment*

In order to expedite the release of perishable and other imported goods, and as a guarantee of payment of customs duties and excise taxes thereon, and of sales and excise taxes payable by licensees, securities are furnished the Department and deposited with the Department of Finance for safekeeping. At March 31, 1950, the securities so deposited were \$2,683,000 for customs purposes and \$1,647,100 for excise purposes.

Total (Customs and Excise Divisions)	<u>\$ 1,019,253,702 31</u>
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Certified correct.

D. SIM,
*Deputy Minister of National Revenue
for Customs and Excise.*

TAXATION DIVISION

Ordinary Revenue—

Tax Revenue:

I Income Taxes

Individuals	355,370,240 11	
Less refunds	12,520,646 04	
		342,849,594 07
Corporations	616,102,747 62	
Less refunds	12,909,615 43	
		603,193,132 19
Tax deductions (at source).....	339,793,541 80	
Less refunds	60,660,922 87	
		279,132,618 93
Dividends and Interest (foreign currency and non-resident).....	48,396,824 19	
Less refunds	921,977 98	
		47,474,846 21
J Excess Profits Taxes.....	32,148,742 65	
Less refunds	33,937,130 22	
		1,788,387 57
K Succession Duties.....	31,466,845 52	
Less refunds	1,547,065 45	
		29,919,780 07

Non-Tax Revenue:

L Proceeds from Sales.....	222 22
M Services and Service Fees.....	57,906 83
N Refunds of Previous Years' Expenditures	1,077 82
O Miscellaneous: Law costs, \$27,519.95; fines and forfeitures, \$338,291.92; jury and witness fees, \$793.30.....	366,605 17

Total (Taxation Division).....	<u>\$ 1,301,207,395 94</u>
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Certified correct.

V. W. T. SCULLY,
*Deputy Minister of National Revenue
for Taxation.*

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
P-6	Stat.	Minister of National Revenue—Salary and Motor Car Allowance.....	12,000 00	12,000 00	12,000 00

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
A—DEPARTMENT					
CUSTOMS AND EXCISE DIVISIONS					
P-6	296	General Administration.....	1,571,045 83	1,565,078 97	1,476,854 29
P-7	297	Inspection, Investigation and Audit Services....	2,198,195 00	2,146,872 27	2,013,096 69
P-7	298	Ports, Outports and Preventive Stations, including pay for overtime, notwithstanding anything in the Civil Service Act, and buildings and rentals for temporary purposes.....	16,121,629 59	15,835,583 01	13,622,631 52
P-9	299	To provide for payment of expenses, law costs, refunds and awards arising out of seizures and charges of contravention of Customs or Excise laws.....	300,000 00	148,487 26	191,782 43
P-9		Transfer from Vote 673 (Department of Finance)—To authorize and provide for payment in respect to matters supplementary to the Terms of Union of Newfoundland with Canada.....	176 00	176 00	
			20,191,046 42	19,696,197 51	17,304,364 93
TAXATION DIVISION					
P-9	300	General Administration.....	1,983,384 00	1,617,340 52	1,786,778 11
P-10	301	Internal Inspection and Verification.....	1,412,260 00	1,132,675 34	1,159,667 52
P-10	302	District Offices.....	27,919,568 00	25,279,199 11	25,106,451 96
	698	Income Tax Appeal Board—			
P-11	Stat.	Salaries of Members of the Board.....	33,333 33	33,333 33	8,333 31
P-11	303	Administration Expenses.....	50,000 00	35,393 06	
			31,398,545 33	28,097,941 36	28,061,230 90
MISCELLANEOUS					
P-11	304	Amount to be paid to the Department of Justice to be disbursed by and accounted for to it for Customs, Excise and Income Tax Secret Investigation Services.....	15,000 00	2,586 58	2,587 66
GENERAL					
P-11	Stat.	Gratuities to families of deceased employees...	23,490 00	23,490 00	12,200 00
		Total Ordinary.....	\$51,640,081 75	\$47,832,215 45	\$45,392,383 49*

* This total does not include expenditures of \$9,951.23 of the Government Office Economies Control Division which was transferred, effective April 1, 1949, to the Department of Finance under authority of P. C. 1952, April 26, 1949.

Salary of Minister, Hon. J. J. McCann, Salaries Act, c. 24, 1944.....\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....\$ 2,000 00

Hon. J. J. McCann received travelling expenses of \$1,872.40, which were charged to Vote 296.

A—DEPARTMENT

CUSTOMS AND EXCISE DIVISIONS

Vote 296 General Administration	Estimates	Allotments	Expenditures
Salaries	1,427,365 00	1,427,365 00	1,427,365 00
Allotted from Vote 89, Salaries, etc.....	64,880 83	64,880 83	64,880 83
Printing	7,000 00	5,000 00	4,934 89
Stationery and Office Supplies	25,000 00	25,000 00	20,929 57
Office Equipment.....	11,500 00	11,500 00	11,440 19
Travelling Expenses	20,000 00	25,000 00	24,977 45
Telegrams and Telephones.....	8,000 00	6,000 00	4,833 07
Guarantee Fund	300 00	300 00	300 00
Sundries	7,000 00	6,000 00	5,417 97
	<u>\$1,571,045 83</u>	<u>\$1,571,045 83</u>	<u>\$1,565,078 97</u>

This vote was provided for the general administration of the Customs Act, the Customs Tariff, the Excise Act, the Excise Tax Act and regulations established thereunder as well as other acts and regulations administered in whole or in part by the Department.

As at March 31, 1950, there were 574 salaried employees being paid from this vote, of whom 376 were permanent and 198 temporary.

An amount of \$1,670 in respect of the services of G. H. Glass was repaid by the Commodity Prices Stabilization Corporation, Limited, to which he was on loan, and credited to Ordinary Revenue—Services and Service Fees.

Vote 297 Inspection, Investigation and Audit Services

	Estimates	Allotments	Expenditures
Salaries	1,936,445 00	1,901,445 00	1,869,159 81
Living Allowances.....	5,800 00	5,800 00	5,436 00
Printing	4,000 00	4,000 00	3,594 87
Stationery and Office Supplies.....	7,000 00	7,000 00	6,464 25
Office Equipment.....	2,000 00	2,000 00	1,916 01
Travelling Expenses.....	230,000 00	265,000 00	247,731 41
Telegrams and Telephones.....	5,850 00	5,850 00	5,835 16
Guarantee Fund.....	1,600 00	1,600 00	1,600 00
Sundries	5,500 00	5,500 00	5,134 76
	<u>\$2,198,195 00</u>	<u>\$2,198,195 00</u>	<u>\$2,146,872 27</u>

This vote was provided to meet the cost of the inspection of Customs and Excise offices and licensed establishments, including special investigations in connection therewith; investigations in regard to the importation and entry of goods at lower than proper duty and values, also in cases of false invoicing as well as other infractions of the Customs laws, except smuggling, which may result in seizure charges; the investigation of values of imported goods; the investigation of drawback claims and the auditing of books and records of commercial and industrial concerns for sales and excise tax purposes.

As at March 31, 1950, there were 569 salaried employees being paid from this vote, of whom 442 were permanent and 127 temporary.

An amount of \$2,916,13 in respect of the services of J. D. C. Mahaffy was repaid by the Commodity Prices Stabilization Corporation, Limited, to which he was on loan, and was credited to Ordinary Revenue—Services and Service Fees.

Votes 298, 697 and 844 Ports, Outports and Preventive Stations, including pay for overtime, notwithstanding anything in the Civil Service Act, and buildings and rentals for temporary purposes

	Estimates	Allotments	Expenditures
Salaries	12,262,441 00	12,262,441 00	12,262,441 00
Allotted from Vote 89, Salaries, etc.....	800,388 59	800,388 59	800,388 59
Living Allowances.....	72,000 00	72,000 00	45,322 69
A Overtime	1,000,000 00	984,000 00	980,817 68
B Uniforms	185,000 00	185,000 00	131,389 76
Printing	230,000 00	230,000 00	223,721 61
Stationery and Office Supplies.....	115,000 00	115,000 00	104,088 97
Office Equipment	48,000 00	48,000 00	42,928 40
C Travelling Expenses	145,000 00	161,000 00	153,960 90
Telegrams and Telephones.....	55,000 00	55,000 00	54,058 16
D Cartage	150,000 00	150,000 00	138,253 36
Postage	90,000 00	90,000 00	87,069 66
Freight and Express.....	35,000 00	35,000 00	29,254 25
E Legal Expenses	50,000 00	50,000 00	49,789 06
F Stamps and Labels.....	375,000 00	375,000 00	358,249 67
G Guarantee Fund.....	12,000 00	12,000 00	12,000 00
Rentals	40,000 00	40,000 00	19,499 59
Repairs and Upkeep of Buildings, Works and Structures	144,500 00	93,100 00	80,312 30
Repairs and Upkeep of Equipment.....	63,700 00	32,200 00	17,085 50
Acquisition or Construction of Buildings, Works and Structures, including Acquisition of Land.....	147,500 00		
Legal Fees, Surveys and purchase of Property		11,925 00	9,849 53
Landscaping, Well-drilling, Fencing, etc.		13,250 00	10,938 37

	Estimates	Allotments	Expenditures
Miscellaneous		1,000 00	299 03
Burgeon, Nfld.—Purchase of building from Fishery Products, Limited		12,000 00	12,000 00
Gander, Nfld.—Living quarters purchased from Department of Transport		32,000 00	30,630 57
Grand Falls, Nfld.—Construction of housing		10,500 00	
Chartierville, Que.—Completion of building		650 00	620 06
Comins Mills, Que.—Addition to Customs-Excise highway office building		5,740 00	5,740 00
Contracts: Joseph Giguere, \$5,740; payment in full.			
East Pinnacle, Que.—Construction of Customs-Excise highway office building		14,825 00	14,261 00
Contracts: A. N. Bail Compagnie Ltée., \$14,261; payment in full.			
Franklin Centre, Que.—Relocation of existing building and construction of new Customs-Excise highway office building		17,000 00	16,725 00
Contracts: Maurice Boissonnault, \$16,225; payment in full.			
Hereford Road, Que.—Addition to Customs-Excise highway office building		4,975 00	4,903 00
Lacolle, Que.—Construction of temporary warehouse ..		5,000 00	4,500 00
St. Pamphile, Que.—Completion of Customs-Excise highway office building		4,400 00	4,307 09
St. Zacharie, Que.—Completion of Customs-Excise highway office building		5,300 00	4,983 80
Woburn, Que.—Construction of Customs-Excise highway office building and relocation of old highway office and conversion into residence		20,000 00	15,418 98
Contracts: J. A. Fillion, for construction of building, \$12,519.88; payment \$11,390.98.			
Cardinal, Ont.—Construction of Customs-Excise highway office building		4,000 00	3,899 28
Pigeon River, Ont.—Construction of housing		15,500 00	9,489 12
Contracts: G. R. Houston, \$14,837; payments, \$9,489.12			
Coulter, Man.—Alterations to Customs-Excise highway office building		6,675 00	5,500 00
Contracts: Gainsborough Construction Co., \$5,500; payment in full.			
Lyleton, Man.—Repairs and alterations to Customs-Excise highway office building		2,000 00	579 07
East Poplar River, Sask.—Completion of Customs-Excise highway office building		3,800 00	3,791 11
Estevan, Sask.—Completion of Customs-Excise highway office building		1,500 00	932 15
Flathead, B.C.—Construction of garage and fuel shed ..		1,144 00	1,143 15
Fort Nelson, B.C.—Purchase of housing unit from Department of National Defence		20,900 00	8,706 15
Huntingdon, B.C.—Construction of temporary warehouse		3,080 00	3,080 00
Midway, B.C.—Construction of Customs-Excise highway office building		10,000 00	
Ucluelet, B.C.—Purchase of building		3,050 00	3,050 00
Unallotted		186 00	
Total Acquisition or Construction of Buildings, etc.	147,500 00	230,400 00	175,346 48
Acquisition of Equipment	41,100 00	41,100 00	23,669 76
H Sundries	60,000 00	60,000 00	45,935 64
	<u>\$ 16,121,629 59</u>	<u>\$ 16,121,629 59</u>	<u>\$ 15,835,583 01</u>

This vote was provided to meet the cost of (a) the examination and appraisal of imported goods; (b) the assessment and collection of the duties and taxes payable thereon; (c) the assessment and collection of excise duties, excise taxes, and sales tax on domestic goods; and (d) the supervision of Customs bonded warehouses and licensed establishments and the port administration of the Customs and Excise laws and regulations.

As at March 31, 1950, there were 4,923 salaried employees being paid from this vote of whom 3,902 were permanent and 1,021 temporary.

In addition to the payments from this vote, 542 Customs and Excise officers received \$65,369.41 from other departments for part time services.

An amount of \$960 in respect of the services of E. J. Struthers was repaid by the Commodity Prices Stabilization Corporation, Limited, to which he was on loan, and credited to Ordinary Revenue—Services and Service Fees.

- A Extra services during regular working hours and overtime services on Sundays, holidays and outside of regular hours were performed for the accommodation of railway companies and business firms. The cost of extra services and a large proportion of the overtime services are paid for by the parties accommodated. As shown by the departmental statement of revenues given on a previous page, \$455,909.41 was recovered in this connection. In some instances, the officers are allowed compensating time off in lieu of overtime pay.
- B For the purpose of providing uniforms for customs officers, cloth is purchased by the Department for resale to clothing manufacturers who are subsequently paid for the completed uniforms. Waterproof clothing, leggings, hats, caps, buttons and badges, are also purchased in quantity.
- C Expenditures from this allotment include \$71,144.67 for living expenses of officers while acting in a relieving capacity away from their places of residence; also \$3,333.49 for removal expenses.
- D Partially offsetting this expenditure, the sum of \$27,130.44 was recovered (chiefly at the port of Montreal) and is included under Ordinary Revenue—Services and Service Fees.
- E Expenditures consisted of court costs and other expenses, \$5,252.17; and payments to lawyers, \$41,536.89, of which the following received \$1,000 or over; Gerard Beaudoin, Toronto, \$1,487.95; Arni, G. Eggertson, Winnipeg, \$1,170.89; Guy Favreau, Montreal, \$1,544.85.
- F Stamps and labels required for customs and excise purposes, and law stamps, required under the provisions of the Exchequer Court Act, c. 34, R.S., as amended, and the Supreme Court Act, c. 35, R.S., as amended, are manufactured under contract.
- G Paid to the Government Officers' Guarantee Fund.
- H Expenditures were distributed as follows: commissions to postmasters and on sales of excise tax stamps, \$18,891.56; fees paid to authorized persons for entering and clearing vessels and aeroplanes, \$1,310.85; laundry and towel service, \$2,166.61; maintenance of office equipment, \$5,698.96; miscellaneous supplies and materials, \$17,867.66.

Vote 299 To provide for payment of expenses, law costs, refunds and awards arising out of seizures and charges of contravention of Customs or Excise laws.....	300,000 00
Expenditures.....	\$ 148,487 26

The expenditure comprises: analysts' fees, \$243; awards—informers, \$49,775.97, officers, \$460.89; court costs, \$1,109.71; general expenses, \$44,257.19; legal fees, \$24,266.26; refunds, \$28,374.24.

Lawyers receiving \$1,000 or over: J. G. Ahearn, Montreal, \$1,094.42; S. Hart Green, Winnipeg, \$6,953.60; John P. Nicholson, Charlottetown, \$1,333; J. P. O'Reilly, Hamilton, \$1,029.25.

Transfer from Vote 673 (Department of Finance)—To authorize and provide for payment in respect to matters supplementary to the Terms of Union of Newfoundland with Canada.....	176 00
Expenditures.....	\$ 176 00

The above amount represents the value of inventory of consumable stores and supplies acquired by this Division.

TAXATION DIVISION

Vote 300 General Administration	Estimates	Allotments	Expenditures
A Salaries	1,268,884 00	1,268,884 00	1,217,387 13
A Allowances	30,000 00	30,000 00	18,565 00
B Printing, Stationery and Office Equipment	175,000 00	175,000 00	105,863 15
C Travelling Expenses	123,500 00	113,500 00	44,525 35
Telephones and Telegrams	15,000 00	15,000 00	8,979 96
Freight, Express and Cartage	65,000 00	65,000 00	61,348 65
D Law Costs	25,000 00	35,000 00	34,204 21
E Advertising	100,000 00	100,000 00	32,532 26
F Credit and Personnel Reports	80,000 00	80,000 00	28,347 88
G Bank Charges for Ownership Certificates	71,000 00	71,000 00	58,332 58
H Staircases	30,000 00	30,000 00	7,224 35
	\$1,983,384 00	\$1,983,384 00	\$1,617,340 52

As at March 31, 1950, there were 472 salaried employees being paid from this vote, of whom 220 were permanent and 252 temporary.

- A From this allotment were paid per diem allowances in connection with the Board of Referees, Excess Profits Tax Act: Chairman—Hon. Mr. Justice J. D. Hyndman (also Chairman War Contracts Depreciation Board) at \$30 per day, \$9,300; members—C. A. Gray, at \$25 per day, \$3,175, T. N. Kirby, at \$15 per day, \$2,970, K. A. Mapp, at \$50 per day, \$3,150.
- B Expenditures include: printing, etc., \$34,342.87, and stationery, \$51,497.14 (including \$4,015.46 for the acquisition, inspection and repair of adding machines, calculators and typewriters).
- C From this allotment were paid travelling expenses of the Board of Referees, Excess Profits Tax Act: Chairman—Hon. Mr. Justice J. D. Hyndman, \$1,041.35; C. A. Gray, \$581.20; T. N. Kirby, \$788; K. A. Mapp, \$1,614.08.
- D Expenditures include: court costs, \$26,558.41; Exchequer Court, law stamps, \$7,500; and payments of \$1,000 or over to: J. G. Ahern, Montreal, \$1,198.45; J. J. Connolly, Ottawa, \$1,221.53; W. T. Fitzgerald, Montreal, \$2,507.06; J. W. Pickup, Toronto, \$1,650.12; Charles Russell & Co., London, Eng., \$1,368.18; H. H. Stikeman, Montreal, \$1,046.40; L. J. Tolmie, Ottawa, \$3,822.81.
- E The expenditures under this heading include: (a) the cost of a campaign to "File Your Income Tax Early"; (b) the cost of newspaper advertisements indicating changed or temporary locations of Income Tax Offices.
- F The charge to this allotment consists of investigation and tracing of taxpayers by subsidiary companies of the Associated Credit Bureaux of Canada, Toronto.
- G Under authority of P.C. 49/1031 of May 6, 1937, P.C. 58/1656 of March 3, 1942 and P.C. 60/5872 of July 10, 1942, Canadian chartered banks and the Montreal City and District Savings Bank are compensated through the Canadian Bankers' Association and directly for their services in receiving ownership certificates and collecting and remitting to the Receiver General of Canada the tax imposed under the Income War Tax Act, as amended, and the Income Tax Act, in respect of dividends and interest payable to residents and non-residents of Canada as evidenced by coupons presented to the banks for payment.
- Payments were as follows: Barclays Bank (Canada), \$122.30; Canadian Bank of Commerce, \$10,579.80; Banque Canadienne Nationale, \$3,763.63; Banque Provinciale du Canada, \$1,124.61; Dominion Bank, \$2,435.35; Imperial Bank of Canada, \$2,435.13; Bank of Montreal, \$15,240.34; Montreal City and District Savings Bank, \$1,806.76; Bank of Nova Scotia, \$5,204.19; Royal Bank of Canada, \$12,567.55; Bank of Toronto, \$3,052.92.
- H Expenditures comprise: newspaper subscriptions, \$1,143.07; death gratuities, \$530; postage, \$1,036.81; provision of protective service, \$1,654.24; miscellaneous, \$2,860.23.

Vote 301 Internal Inspection and Verification

	Estimates	Allotments	Expenditures
Salaries	1,168,260 00	1,168,260 00	1,034,789 36
Travelling Expenses	242,000 00	242,000 00	97,185 43
Sundries	2,000 00	2,000 00	700 55
	<u>\$1,412,260 00</u>	<u>\$1,412,260 00</u>	<u>\$1,132,675 34</u>

This vote provides for the cost of inspection of District Offices and for Head Office verification and approval of District Office assessments, including succession duty.

As at March 31, 1950, there were 271 salaried employees being paid from this vote, of whom 172 were permanent and 99 temporary.

Votes 302 and 698 District Offices

	Estimates	Allotments	Expenditures
Salaries	24,736,468 00	24,481,468 00	22,639,086 79
A Allowances	14,100 00	14,100 00	5,318 95
B Printing, Stationery and Office Equipment	1,435,000 00	1,535,000 00	1,152,214 60
Travelling Expenses	650,000 00	650,000 00	462,998 20
C Telephones and Telegrams	150,000 00	150,000 00	106,738 17
Freight, Express and Cartage	15,000 00	15,000 00	5,495 74
D Postage	600,000 00	700,000 00	608,277 87
E Law Costs	175,000 00	175,000 00	131,083 28
F Commissionaire Services	40,000 00	55,000 00	51,332 51
G Repairs and Upkeep of Equipment	4,000 00	4,000 00	1,861 89
H Sundries	100,000 00	140,000 00	114,791 11
	<u>\$ 27,919,568 00</u>	<u>\$ 27,919,568 00</u>	<u>\$ 25,279,199 11</u>

As at March 31, 1950, there were 9,886 salaried employees being paid from this vote of whom 4,874 were permanent and 5,012 temporary.

- A Allowances paid to employees in the Yukon Territory.
- B Expenditures include: printing, etc., \$778,750.47, and stationery, \$361,153 (including \$49,625.91 for the acquisition, inspection and repair of adding, accounting and duplicating machines and typewriters).
- C Expenditures include \$27,639.19 paid to the Department of Finance as a share of the costs of consolidated switchboard, Public Buildings, Toronto.
- D Expenditures include \$11,074.58 in respect of mail received from the public, the postage on which was short-paid.
- E Lawyers receiving \$1,000 or over: A. Angers, Montreal, \$1,486; G. W. Auxier, Edmonton, \$1,049.32; H. Batshaw, Montreal, \$1,576.65; G. Beaudoin, Toronto, \$1,544.45; E. C. Bogart, Toronto, \$3,851.37; L. Bureau, Rouyn, Que., \$1,052.12; P. Dalme, Montreal, \$1,968.50; R. I. Ferguson, Toronto, \$2,075.23; E. E. Follwell, Belleville, Ont., \$1,046.30; N. W. Jacobs, Montreal, \$1,926.74; J. T. MacQuarrie, Halifax, \$1,068.15; J. J. Martel, La Sarre, Que., \$1,882.67; C. V. McArthur, Winnipeg, \$5,863.19; H. W. McInnes, Penticton, B.C., \$1,694.38; D. M. Owen, Vancouver, \$1,721.37; P. Ste-Marie, Hull, Que., \$1,074.95; A. Serre, Kapuskasing, Ont., \$1,103.84; A. J. Sneath, Toronto, \$1,333.80; A. Theberge, Montreal, \$5,657.44.
- F The charge to this allotment represents the cost of protective service.
- G Expenditure includes maintenance and operation of departmentally owned motor vehicles.
- H The charges to this allotment consist of: armoured car service for the transportation of daily revenue deposits from District Income Tax Offices to banks, \$11,981.33; car fare, \$11,619.50; charter of diesel vessel, *Lady Helen II*, for use in collections, assessing and payroll-audit work in coastal regions of British Columbia, \$2,946.69; distribution of income tax forms, directory services and enquiries, \$41,159.96; drugs and first aid supplies, \$893.87; excise stamps, \$6,047.10; Government Officers' Guarantee Fund, \$1,288.66; ice, \$1,236.44; laundry and towel service, \$7,786.15; meals (overtime work), \$4,311.75; newspaper subscriptions, \$3,763.52; death gratuities, \$5,200; searches re deeds, titles, etc., \$11,930.88; valuation of property, \$1,483; miscellaneous, \$3,142.26.

Income Tax Appeal Board—Salaries of Members of the Board, Income War Tax Act, c. 53, 1948......\$ **33,333 33**

Paragraph 1 of the Third Schedule of the Income War Tax Act, c. 53, 1948 and sections 76 and 77 of the Income Tax Act, c. 52, 1948, provide for the establishment of an Income Tax Appeal Board to be appointed by the Governor in Council and to consist of a Chairman and not less than 2 or more than 4 other members, one of whom may be appointed Assistant Chairman. The Chairman is to be paid a salary of \$13,333.33 a year, the Assistant Chairman, \$12,000 and the other members of the Board, \$10,000 each. The authority states that members are to be paid travelling allowances calculated in the same manner as allowances paid to judges under the Judges' Act, c. 56, 1946.

Expenditures represent payment of salaries to: Hon. Mr. Justice Roy T. Graham, Chairman, \$13,333.33; W. S. Fisher, member, \$10,000; F. Monet, member, \$10,000.

Vote 303 Income Tax Appeal Board—Administration Expenses...... **50,000 00**
Expenditures......\$ **35,393 06**

Expenditures comprise: salaries, \$22,017.22; printing and stationery, \$1,386.41; travelling expenses, \$6,803.06 (including \$1,685.55 paid to Hon. Mr. Justice Roy T. Graham, \$1,486.95 to W. S. Fisher and \$1,516.30 to F. Monet); telegrams and telephones, \$222.49; court reporting services, \$4,734.61; sundries, \$229.27.

As at March 31, 1950, there were 9 salaried employees being paid from this vote, of whom 2 were permanent and 7 temporary.

MISCELLANEOUS

Vote 304 Amount to be paid to the Department of Justice to be disbursed by and accounted for to it for Customs, Excise and Income Tax Secret Investigation Services...... **15,000 00**
Expenditures......\$ **2,586 58**

Expenditures were as follows: Customs and Excise Divisions, \$1,536.58; Taxation Division, \$1,050.

GENERAL

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S......\$ **23,490 00**

Comparative Statement of Accounts Receivable

	March 31, 1950	March 31, 1949
Collectable	1,918,787 52	1,861,982 28
Uncollectable	602,934 02	467,741 87
	<u>\$2,521,721 54</u>	<u>\$2,329,724 15</u>

The amount shown as collectable comprises: domestic excise taxes, \$1,873,390.70; customs seizures, \$18,842.74; defalcations, \$2,191.19; customs duties and excise taxes on importations, \$20,309.79; sundries, \$4,053.10.

Uncollectables comprise: domestic excise taxes, \$497,735.54; defalcations, \$69,274.20; customs duties and excise taxes on importations, \$5,443.38; losses through fires, burglaries and shortages in remittances, \$30,436.72; sundries, \$44.18.

No breakdown, as between current and previous fiscal years, is available from departmental records in respect of excise tax revenue accounts.

The above statement does not include accounts receivable in respect of the Taxation Division.

OPEN ACCOUNTS

	Cr. Balance Mar. 31, 1949	Debit	Credit	Cr. Balance Mar. 31, 1950
[9] Floating Debt				
(a) <i>Matured Funded Debt Outstanding—</i>				
A Refundable portion of individual income tax	1,198,103 26	7,759 11	21,551 52	1,211,895 67
(d) <i>Outstanding Cheques and Warrants—</i>				
B Outstanding Imprest Account Cheques—National Revenue	1,917 21	125 27	869 45	2,661 39
	<u>1,200,020 47</u>	<u>7,884 38</u>	<u>22,420 97</u>	<u>1,214,557 06</u>
[10] Deposit and Trust Accounts				
(c) <i>Miscellaneous—</i>				
C Contractors' Securities—Cash—Customs and Excise	10,858 04	8,175 48	10,318 75	13,001 31
D Guarantee Deposits—Customs and Excise	15,000 00			15,000 00
	<u>25,858 04</u>	<u>8,175 48</u>	<u>10,318 75</u>	<u>28,001 31</u>
[12] Deferred Credits				
E National Revenue Suspense	33,735 31	209,182 04	236,221 16	60,774 43
[13] Sundry Suspense Accounts				
F Income Tax (Appeals) Suspense ..	48,000 00	37,200 00	61,600 00	72,400 00
G Income Tax (Appeals Fees) Suspense ..	315 00	1,065 00	3,060 00	2,310 00
H Income Tax Special Account—Province of Prince Edward Island ..		5,105 93	5,105 93	
H Income Tax Special Account—Province of Quebec		21,280 09	21,280 09	
H Income Tax Special Account—Province of Ontario		54,291 66	54,291 66	
H Income Tax Special Account—Province of Manitoba		67,961 19	67,961 19	
H Income Tax Special Account—Yukon Territory		11 75	11 75	
I Provincial Corporation Income Tax Special Account	42,497,330 66	20,229,045 95	28,412,365 16	50,680,649 87
J Unclaimed Cheques Suspense—				
Customs and Excise	255 75		53 07	308 82
Taxation	1,124,937 55	163,351 13	806,869 41	1,768,455 83
	<u>43,670,838 96</u>	<u>20,579,312 70</u>	<u>29,432,598 26</u>	<u>52,524,124 52</u>

	Cr. Balance Mar. 31, 1949	Debit	Credit	Cr. Balance Mar. 31, 1950
[16] Funded Debt Unmatured				
(a) Payable in Canada—				
K Refundable portion of excess profits taxes	170,416,412 68	54,901,380 60	136,050 85	115,651,082 93
	<u>\$215,346,865 46</u>	<u>\$ 75,705,935 20</u>	<u>\$ 29,837,609 99</u>	<u>\$169,478,540 25</u>

A The credit balance in this account represents the estimated existing liability to individual taxpayers in respect of the refundable portion of income tax for 1942, 1943 and 1944. The credits and debits in this account include adjustments.

B At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.

C Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1949-50 bonds so held in respect of the Department of National Revenue—Customs and Excise Division amounted to \$10,700.

D Credit in this account represents a cash deposit posted as a guarantee of payment of customs duty and excise taxes on products released under permission of the Collector.

E Credits, with the exception of \$190 which is held for decision as to disposition, are instalment payments of Excise Tax revenue on account of penalties imposed by the courts under the Excise Tax Act, and held by the Department until the full court penalty has been collected, or the alternative jail sentence enforced. Debits are amounts transferred to Revenue when instalments are completed.

F Under authority of section 61 of the Income War Tax Act, c. 97, R.S., as amended, persons appealing to the Exchequer Court from a decision of the Minister of National Revenue as to their assessments are required to give security for the costs of the appeal, to the satisfaction of the Minister, in a sum not less than \$400. The decision of the Exchequer Court determines the final disposition of the deposit. If the appellant is successful, the amount is returned to him. If he fails, the amount, or such part of it as is required to pay the taxed costs of the Crown, is transferred from this account to Revenue. No interest is allowed on the deposit.

In addition to the above cash, bonds amounting to \$400 are held in the custody of the Minister of Finance, but are not recorded in this account.

G Under authority of section 6 of the Third Schedule to an Act to amend the Income War Tax Act, c. 55, 1946 and section 81 (1) of the Income Tax Act, c. 52, 1948, an appellant is required to pay to the Receiver General a fee of \$15 upon the serving of the notice of appeal and if the appeal is allowed, in whole or in part, the fee is returned to him after disposition of the appeal, but not otherwise. Credits in this account represent the receipt of such fees while debits are refunds to successful appellants or the transfer to Revenue of deposits where the appeal was disallowed.

H These accounts record the transactions in respect of arrears of provincial and territorial income tax which were collected by the Federal Government and paid to the provinces in accordance with the provisions of the Dominion-Provincial Taxation Agreement Act, c. 13, 1942.

I This account represents provincial corporation income taxes collected by virtue of agreements entered into under the provisions of section 6 of the Dominion-Provincial Tax Rental Agreements Act, c. 58, 1947, and held pending assessment and distribution to the several provinces.

J All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue, are credited to these accounts pending claims therefor.

K The opening balance represents the estimated liability in respect of the refundable portion of excess profits tax for the years 1944, 1945 and 1946. The amounts were provided by deductions from the tax collections for the fiscal years 1944-45, 1945-46 and 1946-47. Debits represent repayments for the taxation year 1944 and the credits represent adjusting entries. The closing balance is deemed adequate to provide for the ultimate repayment in respect of 1945 and 1946.

Employees Receiving Salaries at Annual Rates of \$3,000 or over and Travelling Expenses of \$500 or over

The following lists contain the names and annual salary rates of all salaried employees who were receiving \$3,000 or over as at March 31, 1950. Travelling and removal expenses and annual living allowances of \$500 or over are also shown for all employees.

CUSTOMS AND EXCISE DIVISIONS

Salaried employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
OTTAWA—ADMINISTRATION AND HEADQUARTERS					
* Sim, D., Deputy Minister	\$ 12,000 00	\$ 565 65	Fitzgerald, R. R.	5,040 00	
Nauman, V. C., Asst. Deputy Minister (Excise)	8,500 00		Fraser, R. L.	3,060 00	
Urquhart, G. B., Asst. Deputy Minister (Customs)	8,000 00	705 06	Furlong, M. J.	5,040 00	
Ages, M.	3,180 00		Gaboury, J. E.	6,300 00	2,760 44
Allan, J. J.	4,320 00		Gardner, G. C.	5,040 00	2,257 25
Allen, W. R.	3,480 00		Gibbard, A. J.	3,360 00	
Anderson, W. F. C.	3,660 00		Godbout, O. J. A.	4,500 00	1,074 40
Arbuckle, D. A.	4,980 00	821 81	Graham, G.	5,040 00	2,166 10
Armstrong, W. D.	5,340 00		Grant, A. C.	4,740 00	
Aust, G. E.	4,140 00		Green, F. I.	3,060 00	
Beach, W. H.	3,060 00		Guibord, J. R.	3,360 00	
Blakely, H. M.	3,360 00		Gunby, C. E.	5,220 00	
Boudreault, J. H. L.	3,300 00		Halvorson, A. H.	3,360 00	
Bradley, J. C.	3,960 00		Harrison, F. B.	3,000 00	
Brideaux, W. P.	3,960 00	1,870 79	Haw, W. C.	5,640 00	
* Brown, A. W.	6,000 00		Hector, J. H.	4,740 00	
Brush, M. H.	3,960 00	2,293 53	Hicklin, W. L.	5,640 00	
Bryenton, L. C.	3,420 00		Hind, A. R.	4,920 00	
Buckingham, C. O.	3,960 00		Hobbs, W. C.	3,300 00	
Bunker, G. N.	6,600 00	933 53	Hodgson, J. E. H.	3,360 00	
Capbert, E. J.	3,540 00		Holland, J. J.	3,480 00	
Carey, B. C.	3,300 00		Holmes, L. W.	4,740 00	
Carisse, A. M. A.	3,500 00		Holby, E. G.	4,740 00	2,991 49
Carrier, J. R. R.	3,180 00		Hooper, J. A. V.	4,740 00	
Carson, H. L.	5,040 00		Hooper, S. C.	3,060 00	
Cauley, F. L.	3,360 00		Hough, E.	3,360 00	
Chaput, L.	3,300 00		Howard, H. A.	3,660 00	
Charlesworth, F.	4,440 00		Jean, G. F.	3,960 00	
Clifford, F.	3,360 00		Jette, J. W. I.	3,360 00	
Closs, T. M.	3,360 00		Jones, W.	3,060 00	
Cosh, R. F.	3,960 00		Kealey, H. J.	4,320 00	1,100 41
Couture, C.	3,360 00		Kelly, H. A.	3,360 00	
Cummings, W. H.	3,240 00		Kenney, A. S.	4,740 00	
Cuthbert, T. H.	3,060 00		Kerr, E.	3,420 00	
Darwin, N. J.	3,060 00		King, G. C. M.	4,740 00	
Davidson, G. A.	3,420 00		* Labarge, R. C.	6,000 00	
Dayboll, E.	3,960 00		Lawrence, E. D.	6,000 00	
Deachman, J. S.	4,740 00		Lee, F. C.	3,360 00	
Deziel, R. J. F.	3,060 00		Lefebvre, J. J. A.	3,060 00	
Dicks, W. M.	3,300 00	1,022 65	Linkletter, R. A.	3,180 00	
Donoghue, J. I.	3,060 00		MacKenzie, A.	4,140 00	
Doyle, T. V.	5,520 00		MacLean, F.	3,360 00	
Driscoll, J. O.	3,600 00		MacMillan, A. F.	6,300 00	
Drummond, J. E.	5,340 00		Magee, J. D.	3,360 00	
Duffy, L. F.	4,440 00		Malloy, M. S.	3,540 00	1,010 04
Duncan, J. H.	3,060 00		Maloney, E. A.	3,060 00	533 45
Ellement, A. A.	3,660 00		Mann, O. M.	4,080 00	
Ellis, H. H.	5,700 00		Marjerrison, E. M.	3,060 00	
Fairbairn, R.	5,340 00		Markey, E. J.	3,180 00	
Falkner, T. S.	4,140 00		Marquis, R. A.	4,500 00	
Falkner, W. F.	3,660 00		Martin, J. A.	4,080 00	
Fellows, H. G.	3,060 00		May, E. F.	3,660 00	
Ferguson, L. E.	3,540 00		McAndrew, M. E. T.	3,300 00	
Finlayson, F.	4,740 00		McCann, F. A.	4,740 00	
			McConnell, C. H.	3,180 00	
			McCormick, D. L.	3,180 00	
			McCullough, S.	3,480 00	
			McDonald, D. W. J.	3,720 00	
			McGauvran, P.	3,300 00	
			McGill, D. W.	3,960 00	
			McIntyre, G. D.	4,140 00	754 95

DEPARTMENT OF NATIONAL REVENUE

P-15

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
McKay, F. N.	3,060 00		Yeo, S. D.	6,000 00	
Mills, T. H.	4,740 00		Young, W. J.	3,480 00	
Montpetit, L. H.	3,480 00		Younger, L. R.	5,700 00	
Moodie, N.	3,180 00				
Mossop, G. V.	3,300 00		INSPECTION, PORTS, ETC.		
Mulville, J. B.	3,060 00		<i>Newfoundland</i>		
Munroe, H. R.	5,340 00		Corner Brook:		
O'Connor, E.	3,780 00	939 90	Batstone, A. E.	3,480 00	
O'Donovan, J.	3,060 00		Dingwell, R. J.	3,000 00	
Ogg, H. J.	3,600 00		Smith, J. D.	3,360 00	
Ogilvie, S. G.	4,740 00	721 21	Gander:		
O'Reilly, C. A.	3,960 00		Kearley, G. P.	3,060 00	770 33
Osterhout, D. C. G.	3,360 00		Walters, L. L.	3,240 00	803 77
Paquette, J. A. F.	3,300 00				506 33*
Parker, G. A.	3,060 00		Goose Bay Airport:		
Phillipson, C. E.	5,100 00		Hickey, L. F.	3,120 00	
Philpott, P. K.	3,360 00		Grand Falls:		
Pilon, J. V.	3,960 00		Abbott, N. W.	3,480 00	
Powers, N. D.	3,060 00		Carter, A. P.	3,060 00	
Prot, C. J.	3,420 00		Taylor, L.	3,600 00	
Rae, D. J.	3,180 00		St. John's:		
Rheume, M. H.	3,480 00		Barnes, C. W.	3,480 00	
Rigney, W. H.	3,780 00		Blair, K. M.	4,080 00	
Ringrose, J. F.	3,060 00		Butler, C. J. N.	3,060 00	
Robertson, T. W.	3,060 00		Caldwell, W.	4,500 00	
Robins, E. H.	3,480 00		Clarke, W. L.	3,060 00	
Rombough, C. C.	3,960 00		Cobb, G. E.	3,420 00	
Ross, B.	4,440 00		Colford, M. P.	3,600 00	
Roy, J. E.	4,800 00		Crocker, A.	4,020 00	
Ruel, A.	3,060 00		Haynes, W.	3,840 00	
Rutledge, P.	3,060 00		Howell, J. G.	6,300 00	1,621 78
Savard, I.	6,300 00	701 29	Jackman, W. J.	3,060 00	
Sharkey, N.	4,740 00		Johnson, E. J.	3,060 00	
Shepherd, W. C.	5,100 00		Kelland, R. W.	3,060 00	
Smart, W. C.	3,060 00		Knight, R. G.	3,060 00	
Smith, L. W. J.	3,300 00		LeFeuvre, R. T.	3,060 00	
Smith, W. B.	5,040 00		McNamara, A. H.	3,480 00	
Stinson, W. W.	3,660 00		Mercer, M. J.	4,440 00	
Strutt, A. F.	3,780 00		Moore, G. E.	3,060 00	
Stuart, W. B.	6,600 00		Samson, S.	3,960 00	
Sucee, M. J.	3,540 00		Taylor, W. L.	3,000 00	
Sykes, A.	4,740 00		White, W. G. C.	3,060 00	
Taylor, L. H.	5,220 00		Wilson, A. M.	3,600 00	
Taylor, W. M.	3,720 00	1,185 15	Windsor, J. J.	3,060 00	
Telford, J. F.	4,500 00		Winsor, H. L.	3,000 00	
Tessier, J. N. H.	3,480 00		<i>Nova Scotia</i>		
Timleck, H. B.	3,420 00		Amherst:		
Treadwell, J. M.	4,080 00		Collicutt, W. N.	3,180 00	
Tuck, W. E.	3,360 00		Coughlan, J. J.	3,300 00	1,269 29
Turcotte, L. M.	3,540 00		Dunlop, J.	4,080 00	880 53
Valois, J. A.	3,180 00		McDaid, R. M.	3,540 00	2,235 29
Vetter, L. J.	3,720 00		Moore, A. T.	3,780 00	2,153 31
Wade, H. F.	3,420 00		Praught, E. J.	3,180 00	3,479 91
Watchorn, H. B.	3,060 00		Wallis, C. W.	3,780 00	1,722 31
Watts, H. R.	3,780 00		Glace Bay:		
White, J. A. A.	3,660 00		McNamara, T. A.	3,180 00	
White, L. A.	4,380 00				
Williams, B.	3,420 00		Halifax:		
Williams, J. K.	5,400 00	{ 1,257 69 766 47*	Beaton, C. J.	3,120 00	1,996 10
Wilson, J. G.	3,600 00		Betts, H. H.	3,600 00	
Wiseman, R. V.	3,480 00		Boutillier, M. C.	3,180 00	
Wood, C. E.	6,000 00		Chisholm, R. A.	3,060 00	
Wormington, F. E.	4,320 00				
Wright, W. J. C.	3,480 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>Halifax—Concluded</i>			<i>Bathurst:</i>		
Dorman, D. B.	3,660 00	872 85	Landry, A. E.	3,300 00	
Eaton, R. L.	3,960 00	1,388 01	<i>Campbellton:</i>		
Gallant, D. E.	3,480 00	2,110 25	Metzler, A. R. M. ...	3,240 00	
Graham, F. C.	3,060 00		<i>Centreville:</i>		
Grant, H. C.	4,320 00	1,402 36	Milbury, M. C.	3,180 00	
Hare, J.	4,440 00		<i>Chatham:</i>		
Hayes, L. J.	3,300 00		Henry, A. W.	3,420 00	
Loewy, H. G.	3,660 00	2,304 74	<i>Clair:</i>		
Lovett, E. G.	3,060 00		Pelletier, J. P.	3,180 00	
MacLachlan, G. D. ..	3,420 00		<i>Edmundston:</i>		
MacLeod, W. R. B. ..	3,180 00		Bonsant, J. A. A.	3,000 00	
McCarthy, R. W.	3,180 00		Cyr, J. W.	3,060 00	
Messervey, F. R.	3,060 00		Godbout, J. A.	3,000 00	
Messinger, B. N.	3,120 00	1,200 60	Thibaut, J. G. A. .	3,720 00	
O'Leary, A. B.	3,660 00		<i>Fredericton:</i>		
Pope, R. H.	5,040 00		Chase, J. D.	3,480 00	
Renner, J. F.	3,720 00		Murphy, S. S.	3,060 00	
Skerry, M. D.	3,000 00		Simcock, W.	3,000 00	
Spence, V. E.	3,060 00		<i>Grand Falls:</i>		
Sterns, H. E.	3,060 00		Gillespie, L. P.	3,180 00	
Stewart, T. P.	3,300 00		Rideout, F. H.	3,000 00	
Stoneman, W. G.	3,840 00		<i>McAdam:</i>		
Swan, J. W.	3,660 00	1,871 02	Meating, J. T.	3,060 00	
Vail, R.	3,840 00		Travis, K. V.	3,720 00	
Vaughan, F. W.	3,000 00		<i>Moncton:</i>		
Walsh, J. T.	3,180 00		Girouard, J. A.	4,140 00	
Webber, A. W.	3,180 00		Murray, S. B.	3,120 00	
Wiles, N. D.	3,060 00	1,606 60	Steeves, M. C.	3,300 00	
<i>Liverpool:</i>			Vienneau, L.	3,000 00	
Freeman, G. W.	3,300 00		<i>Newcastle:</i>		
<i>Lunenburg:</i>			Flett, A. L. M.	3,180 00	
Bailey, F. P.	3,360 00		<i>Sackville:</i>		
<i>New Glasgow:</i>			Duncan, R. W.	3,060 00	
Tory, H. B.	3,180 00		<i>St. Andrews:</i>		
<i>North Sydney:</i>			Carson, W. H.	3,420 00	
Wilson, D. H.	3,360 00		<i>Saint John:</i>		
<i>Pictou:</i>			Abell, W. B.	3,000 00	
Andrews, C. L.	3,300 00		Anderson, A.	3,060 00	
<i>Sydney:</i>			Berry, H. V.	3,840 00	
Grainger, J. F.	3,060 00		Butler, J. J.	3,060 00	
McIsaac, D. J.	3,000 00		Cameron, I. D.	3,060 00	
Scott, D. W.	3,120 00	929 17	Carvell, C. W.	3,180 00	
Tobin, W. J.	3,900 00		Craft, G. F.	3,000 00	
<i>Truro:</i>			Dykeman, F. F.	3,060 00	
Young, W. R.	3,180 00		Gillen, A. W.	3,300 00	
<i>Yarmouth:</i>			Goucher, A. R.	4,800 00	
Horton, R. B.	3,540 00		Hayter, G. H.	3,000 00	
LeBlanc, J. L.	3,060 00		Herrington, C. E.	3,060 00	
Miller, G. G.	3,000 00		Killorn, J. L.	3,180 00	
<i>Prince Edward Island</i>			Lavoie, P. A.	3,000 00	
<i>Charlottetown:</i>			Lindley, L. C.	3,120 00	1,787 91
Fraser, J. A.	3,060 00		Logan, R. F.	4,080 00	
Goodwin, L. W.	3,600 00		MacCoubrey, J. L.	3,360 00	
<i>Summerside:</i>			McKee, H. G.	3,600 00	954 47
Gaudet, W. A.	3,180 00		McManus, F.	3,060 00	
<i>New Brunswick</i>			McPhee, W. L.	3,000 00	
<i>Andover:</i>			Rolston, L. E.	3,660 00	
Curry, W. W.	3,360 00		Ross, F. L.	3,960 00	1,242 38
Hartt, J. W.	3,060 00		Scott, F. A.	3,420 00	
			Sullivan, H. D.	3,660 00	
			Thomson, O. H. R. ...	3,660 00	747 48

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>Saint John—Concluded</i>					
Thornton, R. W.	4,080 00	696 21	Huntingdon:		
Wedge, J. A.	3,060 00		Leduc, J. B. L.	3,300 00	
Weston, B. V.	3,600 00	642 75	Oney, C. M.	3,720 00	
Wetmore, C. P.	3,060 00		Parent, J. A.	3,060 00	
Wills, C. P.	3,000 00		Rowat, W. E. A.	3,060 00	
Wilson, G.	3,300 00		Lac Frontiere:		
Wright, C. H. B.	4,080 00		Bernatchez, P. E.	3,180 00	
Yeomans, E. T.	3,180 00		Lac Megantic:		
Yeomans, H. L.	3,060 00		Sevigny, J. J.	3,360 00	
St. Leonard:			Lacolle:		
McIntyre, G. M.	3,360 00		Akester, J. T.	3,060 00	
St. Stephen:			Cahill, C. B.	3,060 00	
Baxter, A.	3,060 00		Cote, P. E. J.	3,300 00	
Dorey, F. T.	3,300 00		Delisle, J. R. G.	3,480 00	
Mitchell, J. O.	3,060 00		Derick, R. L.	3,300 00	
Watkins, H. F.	3,960 00		Deserres, J. A.	3,300 00	
Webber, L. H.	3,120 00		Hewson, C. W.	3,000 00	
Woodcock, K. M.	3,000 00		Jones, A.	3,060 00	
Woodstock:			Killick, W. J.	3,060 00	
Hayden, W. L.	3,300 00		Lamoureux, F. J. R. ..	3,180 00	
Watson, J. A.	3,360 00		Lange, J. A. P.	3,060 00	
<i>Quebec</i>					
Armstrong:			Michaud, J. D. T.	3,180 00	
Geoffroy, J. A. O.	3,360 00		Pare, A. U.	3,600 00	1,088 64
Chicoutimi:			Pierre, L. B.	3,000 00	
Dufresne, J. A. R.	3,000 00		Racicot, J. E. D.	4,320 00	
Giard, J. P. A.	3,480 00		Robidoux, J. E.	3,180 00	
Villeneuve, J. R. A. ..	3,000 00		Young, J. A.	3,060 00	
Coaticook:			Magog:		
Beaudin, D. C. R.	3,060 00		Vaughan, C. C.	3,180 00	
Chartier, L. R. D.	3,000 00		Montreal:		
Gagner, J. R. A.	3,060 00		Allaire, J. L. J.	3,060 00	
Murphy, M. R.	3,360 00		Arbour, F.	3,000 00	
Rousseau, J. H.	3,000 00		Ash, R. J.	3,000 00	
Sideleau, W. D.	3,060 00		Aube, P. E.	3,540 00	
Drummondville:			Ancoine, A.	5,040 00	
Cartier, J. G. P.	3,000 00		Audet, J. M.	3,180 00	
Fleurent, J. C. R.	3,000 00		Ault, R. R.	4,140 00	
Lemire, L.	3,480 00		Autotte, R.	3,660 00	
Dundee:			Avard, J. A. A.	3,060 00	
McGill, J. W.	3,180 00		Balthazar, P. O.	3,540 00	
Farnham:			Bannon, J. A. R.	3,180 00	
Morissette, S. L.	3,060 00		Barry, J. J. L.	3,600 00	
Frelighsburg:			Beaudoin, J. E.	4,440 00	1,371 43
Creller, N. F.	3,180 00		Beaulieu, R.	3,060 00	
Granby:			Belanger, J. P.	3,360 00	
Aubin, C.	3,000 00		Belanger, R. R.	3,300 00	
Dorion, A. A.	3,480 00		Belec, J. P.	3,300 00	
Durand, R. F. O.	3,600 00		Belisle, J.	3,480 00	604 03
Terroux, R. L. T. ..	3,360 00		Benoit, P. G.	3,060 00	
Hemmingford:			Bernard, J. L.	3,600 00	
Jackson, C. I.	3,180 00		Berry, J. J.	3,060 00	
Highwater:			Bertin, A. L. S.	3,600 00	
Bergeron, J. A. A.	3,000 00		Bidal, J. F. M.	3,060 00	
Longeway, L. E.	3,360 00		Biley, J. J.	3,000 00	
Hull:			Bilodeau, J. B. R.	3,060 00	898 55
Caron, W. L. J.	3,480 00		Birkett, N. M.	3,780 00	
MacDonald, W. E. ..	3,060 00		Bisson, J. N. A.	3,360 00	
Rainville, J. E. A.	3,060 00		Blizard, R. B.	3,000 00	
Stevenson, R. G.	3,360 00		Bolger, M. C.	3,360 00	
Tremblay, J. P.	3,000 00		Bourbeau, J. B. E.	3,000 00	
			Bousquet, J. H. G.	3,000 00	
			Brais, J. O. R.	3,060 00	
			Brault, J. W.	4,260 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>Montreal—Continued</i>					
Brisbois, J. D. E.	3,480 00		Gatien, J.	3,540 00	
Brown, N. W.	3,180 00		Gauthier, A. C.	3,600 00	
Brunelle, J.	3,660 00		Gauthier, J. M. R. ...	3,060 00	
Brunet, J. J.	3,300 00		Genois, H.	3,060 00	1,032 34
Bye, S. J.	3,780 00		Gervais, J. A.	3,060 00	
Campeau, A. N.	4,020 00		Gervais, J. S.	3,360 00	
Cardin, J. P. A.	3,060 00		Gillman, H. W.	3,180 00	
Cartier, J. M.	3,360 00		Gingras, J. P. H.	3,000 00	
Cato, B. T.	3,360 00		Gingras, M. A.	3,060 00	
Chabot, F. A.	3,960 00	976 09	Girard, J. T.	3,960 00	
Champion, T. C. V. ..	4,740 00		Girard, R.	3,180 00	
Charlebois, J. O.	3,180 00		Giroux, A.	4,020 00	
Charneau, P. L. A.	3,360 00		Gobeil, J. A. V.	3,060 00	
Choquette, G.	4,320 00	787 58	Goyette, J. C.	3,600 00	
Clerk, E. G.	4,800 00		Graveline, W.	3,060 00	
Clermont, E.	3,360 00		Grenier, P. E.	5,040 00	606 37
Clermont, J. P. A.	3,300 00		Grenier, T.	3,300 00	
Comeau, J. D. A.	3,480 00		Gronbin, J. C. B.	3,300 00	
Conway, W. T.	5,040 00	889 58	Guernon, M. J. R. ...	3,960 00	
Couillard, C. E.	3,060 00		Guilbault, J. A.	3,600 00	
Cousineau, J. A. E. ...	3,600 00		Halde, J. A. R.	3,000 00	
Crevier, J. B. H.	3,300 00		Harris, D. J. W.	4,740 00	
Dagenais, E.	4,200 00		Hayward, F.	3,780 00	
Daigneau, E. A.	4,440 00		Hebert, J. E. G.	3,360 00	
Dalpe, J. N. W.	3,480 00		Henderson, R. A.	4,440 00	
Dansereau, G. A.	3,060 00		Henry, W. S.	3,780 00	
Dansereau, J. W. A. ..	3,300 00		Hervieux, H.	3,180 00	
Dansereau, R. A.	3,180 00		Hurston, T. B.	3,960 00	795 50
Daunais, J. O.	3,600 00		Hurteau, O.	3,060 00	
Dauphinais, A. R.	3,060 00		Ingram, J. S.	4,440 00	518 06
Demontigny, J. A. R. .	3,060 00		Juteau, J. D. A.	4,800 00	
Denis, A. R.	3,180 00		Kelly, P. S.	3,780 00	
Denis, E.	3,480 00		Kinch, L.	3,360 00	
Denis, J. L.	3,960 00		Kivenko, N. M.	3,780 00	
Descary, J. F. E.	3,060 00		Kreps, W. H.	3,300 00	
Deschenes, J. E. R. ..	3,420 00		Labbe, A.	3,000 00	
Deschenes, J. L. G. ..	3,300 00		Labelle, J. D.	3,660 00	
Deseve, J. C. H.	3,480 00		Lacas, J. J. C.	3,360 00	
Desjardins, P. A.	3,540 00	1,063 98	Lafontaine, C. E.	5,040 00	
Despres, E. J.	3,600 00		Lagace, M.	4,440 00	
Dickson, W. A.	3,600 00		Laing, A.	6,900 00	
Dion, P. H.	3,600 00		Lalonde, J. C. H.	3,060 00	
Doucet, A. J.	4,440 00		Lalonde, J. F. L.	3,180 00	
Drapeau, J. E. B.	3,360 00		Lalonde, J. O.	3,600 00	
Dufresne, A. P. E.	3,480 00	810 12	Lalumiere, J. A.	3,980 00	
Dufresne, M. E. G.	3,540 00		Lamarche, L.	3,360 00	
Dufresne, P. E.	3,540 00		Lancetot, H. E.	3,060 00	
Dufresne, V. H. O. ...	3,660 00		Land, F. S.	3,540 00	
Duhamel, P.	3,780 00		Laplante, C. G. E. ..	3,360 00	
Dupont, J. P. E.	3,060 00		Larue, C.	3,660 00	
Dupras, P.	4,440 00		Lauzon, J. A. E.	4,740 00	743 76
Duquette, J. A. E. ...	3,600 00		Lavallee, J. A.	3,960 00	875 10
Duval, A.	3,000 00		Lavigne, J. E. L.	3,300 00	
Duval, J. A. O.	3,480 00		Leblanc, D.	3,960 00	
East, J. H.	5,040 00	802 49	Lecavalier, J. Y. G. ...	3,180 00	
Ferland, N. E.	3,780 00		Leduc, J. A. H.	3,060 00	
Fois, A. R. Y.	3,660 00		Leduc, P. P.	3,060 00	
Fortier, J. A. R.	3,180 00		Lemieux, R. J.	3,600 00	
Francoeur, J. A.	3,660 00		Lepine, G.	3,780 00	
Frappier, A. P.	4,080 00		Leroux, J. A. L.	3,600 00	
Fullerton, A. F.	3,780 00		Leveillee, P.	3,780 00	
Gagnon, S.	3,300 00		Lober, J.	3,180 00	
Galarneau, J. A. H. ...	4,200 00		MacIntyre, R. A.	3,780 00	
Garceau, J. A.	4,080 00		Maisonneuve, V.	3,180 00	
			Marsan, L.	3,060 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Montreal—Concluded					
Martel, E.	3,780 00	1,014 48	Stenson, T.	3,480 00	
Martineau, G.	4,200 00		Swinton, R. S.	3,480 00	
McCann, J. J.	4,440 00		Sylvestre, J. O. E.	3,060 00	
McKenven, R.	3,300 00		Teasdale, J. F. R.	3,000 00	
McKenzie, J. F.	3,600 00		Tessier, J. O. F.	3,000 00	
McPhee, N. M.	3,780 00		Thompson, J. D.	4,200 00	
Meilleur, J. C. T.	3,180 00		Thomson, J. R.	3,780 00	
Melia, P. M. A.	3,000 00		Trudeau, J. R.	3,660 00	789 77
Mercil, J. P. L.	3,480 00		Vallerand, J. A.	3,660 00	
Mills, A. P. C.	3,540 00	1,162 63	Vermette, J. H.	3,360 00	600 00
Moore, J. J.	3,060 00		Viau, P. A.	3,540 00	
Morgan, E. N.	3,300 00		Vicns, C.	4,440 00	
Murphy, J. A.	3,780 00		Walsh, C.	3,360 00	
Murphy, J. R.	3,060 00		Walsh, G. B.	3,960 00	
Myre, J. D. A.	3,180 00		Wayland, J. H. E.	3,480 00	
Nason, M. M.	3,660 00		Wilcox, G. F.	3,060 00	
Neville, B. A.	3,960 00		Williams, W. A.	3,780 00	
Noble, J. H.	3,960 00		Wilson, C. R.	3,660 00	
Olivier, J. A.	3,960 00		Wolfenden, T.	3,180 00	
Ouellette, J. A.	3,000 00		Young, D. A.	4,440 00	
Paquette, U. A.	3,960 00		Noyan:		
Paradis, L. J. O.	3,600 00		Blandford, S. R.	3,180 00	
Parke, A. A.	3,660 00		Hunter, A. L.	3,060 00	
Pelletier, F. A.	4,080 00		Phillipsburg:		
Phaneuf, D.	3,600 00		Dcan, C.	3,720 00	
Phaneuf, J. L. A.	3,060 00		Dupuis, J. R. A.	3,180 00	
Picher, C. A.	3,000 00		Port Alfred:		
Pilon, J. A. P.	3,000 00		Gagnon, P.	3,060 00	
Pitt, J. C.	4,440 00		Quebec:		
Podlone, C. P.	3,420 00		Arkison, R. L.	3,720 00	
Poliquin, J. L. H.	4,420 00		Arsenault, J. M.	3,660 00	
Porteous, J.	3,540 00		Baillairge, C.	3,000 00	
Power, G. E.	3,540 00		Beaulieu, L. T.	3,060 00	
Rathe, J. E. L.	3,000 00		Belanger, G. A.	3,660 00	
Raymond, J. D. H.	3,960 00		Bergeron, E. L.	4,080 00	
Reader, R.	3,780 00		Blais, G.	3,360 00	
Redmond, J.	4,620 00		Blanchet, J. A. E.	3,060 00	
Reid, W. J.	3,480 00		Blouin, J. A.	5,040 00	
Robert, E.	3,260 00		Boutet, J. A. O.	3,000 00	
Robineau, L. C.	3,780 00		Caron, P. A.	3,060 00	
Robinson, C. L.	3,180 00		Casault, F. D. L.	3,060 00	
Robitaille, J. J. G.	3,180 00		Cloutier, J. E. B.	3,960 00	851 86
Roche, H. G.	4,200 00		Comtois, J. C.	3,060 00	
Rosenberg, M. C.	3,660 00		Dall, W. A.	3,300 00	
Ross, A. G.	3,720 00		Davignon, O.	3,120 00	1,442 40
Rothwell, A. L.	4,320 00		Desrochers, L. J. S. ..	3,180 00	888 67
Roy, F.	3,480 00		Drouin, F.	3,780 00	2,242 83
Royal, J. E. A.	3,060 00		Dugal, J. L. A.	3,180 00	
Sabourin, J. F.	3,540 00	738 09	Dupont, A.	3,780 00	822 53
St. Jean, J. A.	4,800 00		Dussault, G. A.	3,060 00	
St. Pere, L. P. E.	3,060 00		Gagne, A.	3,120 00	1,937 75
Sanschagrln, J. M. A. .	3,060 00		Gauvin, L. J.	3,840 00	736 52
Saulnier, L.	3,180 00		Gerard, L. V. A.	3,180 00	
Sauriol, J. M. C.	3,180 00		Goulet, J. A.	3,000 00	
Sauvageau, E. A. E. ..	3,060 00		Jalbert, P. G.	3,660 00	
Seallion, G. P.	3,780 00		Laeroix, J. N. H.	3,300 00	
Scheuer, J. J. L.	3,780 00		Lagace, J. L. S.	3,560 00	
Senecal, J. J. A.	3,000 00		Lamb, J. E.	4,080 00	
Slominsky, H.	3,060 00		Laramée, G.	3,060 00	
Smith, D. J.	3,300 00		Larue, C. G. B.	3,300 00	
Smith, F. C.	3,780 00		Lasnier, J. L. P.	3,780 00	1,057 53
Smith, P. G.	4,440 00		Leclerc, C. E.	3,660 00	
Starke, L. E.	3,120 00	2,079 06	Lemieux, J. G.	3,060 00	
Stedman, A. G.	3,660 00		Letarte, J. O.	3,780 00	769 29

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Quebec—Concluded					
Letarte, L. P.	3,780 00	1,602 04	Valleyfield:		
Letourneau, J. P. A. ..	3,600 00		Chartrand, J. O. L. ...	3,480 00	
L'Heureux, P. H. ...	4,440 00	760 15*	Faucher, J. P.	3,960 00	
Martineau, O. E. J. ..	4,440 00		Perron, J. H. F.	3,060 00	
Mathieu, J. G. R.	3,660 00	1,286 45	Pohu, J. F. G.	3,480 00	
Mercier, E.	3,360 00		Victoriaville:		
Nadeau, V. J. N.	3,060 00		Malo, J. B. H.	3,180 00	
Ouellet, E.	3,180 00				
Paquet, L.	3,600 00		<i>Ontario</i>		
Parent, G. L.	4,440 00	890 74	Amherstburg:		
Plante, J. A. C.	3,300 00		Duby, R. D.	3,000 00	
Poulin, L. A.	3,180 00		Hendry, J.	3,600 00	
Renaud, P. A.	4,440 00		Heyd, W. C.	3,420 00	
Rinfret, L. A.	3,120 00		Spittel, F. C.	3,960 00	
Rouleau, E.	3,060 00		Barrie:		
St. Pierre, E.	4,080 00	1,172 05	Morren, F. V.	3,180 00	
Santerre, J. A. A.	4,080 00		Belleville:		
Simard, J. W. A.	3,420 00		Alford, H. F.	3,000 00	
Tessier, J. A. W.	3,960 00		Budden, F. R.	3,780 00	1,006 70
Veilleux, J. A.	3,060 00		Clarke, E. M.	3,360 00	
Riviere du Loup:			Cooke, F.	3,060 00	
Lapointe, J. L. G.	3,180 00		Geen, E. A.	4,140 00	
Rock Island:			Hall, R. E.	3,060 00	
Dumoulin, J. W.	3,060 00		Horning, E. L.	3,300 00	1,139 50
Miller, F. C.	3,300 00		Leggat, C. F.	3,060 00	
Rodrigue, J. A. R.	3,060 00		Miller, G. M.	3,480 00	
Routhier, H.	3,060 00		Pennylegion, W. A. G.	3,060 00	
Smith, C. E.	3,060 00		Wardle, G.	3,060 00	
Struthers, E. J.	3,840 00		White, M. B.	4,320 00	979 36
St. Hyacinthe:			Bowmanville:		
Forcier, B.	3,060 00		Pooley, I. F.	3,180 00	
Rousseau, C. A.	3,360 00		Brantford:		
St. Johns:			Carey, S. A.	3,180 00	
Desforges, A.	3,060 00		Coale, A. A.	3,720 00	
Hebert, P. A.	3,060 00		Cook, G. M.	3,060 00	
Parenteau, J. A. G. ...	3,060 00		Brockville:		
Pinsonnault, J. L. S. ..	3,840 00		Bishop, H. L.	3,000 00	
Shawinigan Falls:			Butler, V. J.	3,000 00	
Lord, P.	3,180 00		Ferguson, E. S.	3,240 00	1,408 18
Sherbrooke:			Levie, F. E.	3,960 00	1,819 00
Belisle, J. C.	3,360 00		Lynch, J. F. R.	4,080 00	1,611 04
Belisle, J. O. C.	3,060 00		Moore, W. W.	5,040 00	1,246 03
Blais, L. P.	3,060 00		Ramsay, W. H.	3,120 00	1,354 43
Blais, V.	4,440 00	738 52	Shotter, F. C.	3,060 00	
Cleveland, H. L.	3,060 00		Taylor, L. V. F.	3,420 00	
Delaney, J. C. S.	3,060 00		Chatham:		
Gagnon, C. B.	3,660 00	1,620 03	Ansell, E.	3,960 00	
Greenland, L. W. E. ..	3,840 00		Glenn, W. I.	3,300 00	
Hebert, R.	3,780 00	1,315 09	Hampton, W. J.	3,060 00	
Sorel:			Cobalt:		
Paul-Hus, N. A.	3,360 00		Ramey, H. B.	3,180 00	
Sutton:			Cobourg:		
Dow, W. E.	3,060 00		McNab, J. G.	3,000 00	
Miller, A. H.	3,720 00		Niles, C. V.	3,360 00	
Three Rivers:			Collingwood:		
Bourque, H. R.	3,360 00		McIntyre, D.	3,300 00	
Carpentier, J. R.	3,780 00	1,547 16	Cornwall:		
Denis, J. A. O.	3,060 00		Charlebois, J. G. A. ..	3,000 00	
Dery, J. C. O.	3,840 00		LeBlanc, J. R. C.	3,000 00	
Perron, A. E. S.	4,320 00	1,906 44	Macdonald, A. J. S. ...	3,360 00	
Prevost, J. O.	3,060 00		McKay, K. B.	3,000 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Fort Erie:			Fairbank, P. E.	3,180 00	
Armstrong, A. L.	3,060 00		Gant, T. S.	3,600 00	
Bown, T. F.	3,000 00		Harvey, J. A.	3,300 00	
Bradley, H. F.	3,060 00		Higgins, V.	3,300 00	
Burt, G.	3,000 00		Kinch, C. W.	3,060 00	
Clark, E. A.	3,060 00		Kirkham, R. C.	3,660 00	
Olimenhaga, O. W. ...	3,300 00		Kirkpatrick, H. J. ...	3,930 00	
Cline, W. A.	3,060 00		Lang, J. W.	3,720 00	
Davis, W. O.	3,420 00		Learne, L. D.	3,960 00	
Edwards, J. R.	4,080 00		Leask, R. N.	4,200 00	
Goudie, J. T.	3,060 00		Lynch, L. T.	3,000 00	
Grant, A. K.	3,060 00		Marshall, M. T.	3,300 00	
Hanna, C. W.	3,000 00		Martyn, M. E.	3,120 00	867 75
Harvey, M. R.	3,060 00		Mathews, J. S.	3,720 00	
Horton, W. F.	3,060 00		McCallum, F. J.	3,480 00	
Jackson, F. S.	3,360 00		McEwen, R. C.	3,240 00	1,655 47
Johnston, R. S.	3,300 00		McKellar, N. L.	3,960 00	1,912 37
Marshall, T. R.	3,000 00		McQueen, W. F.	3,780 00	543 95
Osborn, G. H.	4,080 00		Mills, P. E.	3,600 00	
Reid, R. K.	3,060 00		Moore, D. G.	3,780 00	556 25
Robins, R. S.	3,000 00		Morgan, A. R.	3,420 00	837 05
Seebach, C. E.	3,840 00		Paton, P.	3,060 00	
Sharpe, D. H.	3,600 00		Picken, P. B.	3,360 00	
Simpson, E. J. M.	3,060 00		Powell, L. S.	3,000 00	
Sinclair, J. O.	3,000 00		Quinn, F. J.	3,960 00	
Stamp, W. G.	5,040 00		Quinney, H. A.	4,440 00	715 80
Wallace, W. W.	3,480 00		Ratz, F. W.	3,960 00	1,749 20
Warner, A. W.	3,060 00		Raymond, E. H.	3,780 00	
Fort Frances:			Rive, E. L.	3,060 00	
Barrett, F. T.	3,060 00		Robbins, J. S.	4,440 00	
Bartley, W. G.	3,060 00		Ryerse, E. B.	3,060 00	
McLennan, D. A.	3,060 00		Sheehan, J.	3,600 00	
Williams, W. C.	3,720 00		Shipman, A. J.	3,120 00	
Fort William:			Shoebridge, F. T.	3,780 00	
Etherington, P. G.	3,300 00		Smith, T. F.	3,000 00	
Fraser, H. H.	3,000 00		Todd, A. H.	3,780 00	
Stewardson, C. E.	4,140 00		Townsend, G. M.	3,120 00	1,013 88
Stewardson, E. W.	3,120 00		Waller, J. E.	3,660 00	778 82
Valentine, C. M.	3,360 00		Walsh, W. C.	3,780 00	
Galt:			Wright, A. E.	3,060 00	
Hobbs, A. B.	3,060 00		Ingersoll:		
McKenzie, W. L.	3,060 00		McArthur, J. J.	3,180 00	
Pollock, A. T.	3,060 00		Kenora:		
Simmons, H. N.	3,480 00		Durham, T. E.	3,180 00	
Gananoque:			Kingston:		
Quackenbush, C. E. ..	3,060 00		Doherty, A. E.	3,060 00	
Goderich:			Loney, L. M.	3,960 00	
Turner, H. S.	3,240 00		McIlquham, H. C.	3,000 00	
Guelph:			Kitchener:		
Lillie, J. D.	3,720 00		Barron, G. F.	3,600 00	
Reid, E. D.	3,060 00		Becker, H. H.	3,060 00	
Sanders, J. C.	3,000 00		Break, E.	4,140 00	
Sheady, W. J.	3,060 00		Brydges, A. J.	3,000 00	
Hamilton:			Cassel, I. M.	3,360 00	
Bennett, W. R.	4,500 00		Gee, S. A.	3,660 00	992 17
Binkley, N. G.	3,600 00		Knowlton, W. R.	3,300 00	
Breckin, W.	3,780 00	948 10	Leng, D. H.	4,080 00	804 50
Brieker, H.	4,320 00		McLay, R. T.	3,960 00	
Cameron, K. C.	3,060 00		Menzies, R.	3,780 00	1,684 71
Danahy, J. A. T.	3,480 00		Rogers, H. A.	3,360 00	
Delve, J. W.	3,180 00		Schneider, F. W.	3,780 00	1,023 80
Dickinson, M. R.	5,040 00		Sinclair, G. C.	3,060 00	
Ditner, L. B.	3,780 00	842 90	Smith, C. H. V.	4,440 00	1,172 75
Ellingham, G. R.	3,060 00		Spahr, C. B.	3,060 00	
Erschine, A. W.	3,000 00		Zeller, A. V.	3,300 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Lansdowne:			McCall, A. C.	3,060 00	
Conley, J. A.	3,120 00		McCutcheon, M. J. ...	3,060 00	
Earle, F. H.	3,000 00		Nichols, C. E.	3,300 00	
McKendry, J. H.	4,080 00		Nicks, O. H.	3,060 00	
Nelson, D. C.	3,300 00		Potter, D. E. H.	3,060 00	
Leamington:			Sheedy, M. A.	3,300 00	
Read, C. H.	3,180 00		Sheppard, E. J.	3,060 00	
Lindsay:			Shriner, E. E.	3,600 00	
Williamson, H. J.	3,180 00		Shriner, P. H.	3,000 00	
London:			Sullivan, H. F.	4,080 00	
Anstie, E. H.	3,180 00	666 27	Swayze, G. C.	3,300 00	
Blandford, R. D.	4,440 00	510 60	Teal, G. M.	3,060 00	
Chadwick, M. A.	3,660 00	1,165 65	Whittaker, R. H.	3,480 00	
Channon, C. B.	3,780 00	704 15	Williams, A.	3,480 00	
Down, W. H.	4,440 00		Wood, F. G.	3,480 00	
Edwards, C. C.	3,060 00		North Bay:		
Fenton, J.	3,660 00	649 45	Partridge, P. J.	3,060 00	
Granger, F. V.	3,060 00		Underwood, H. L.	3,240 00	
Guymet, G. L.	3,780 00	532 65	Vincer, R. A.	3,780 00	2,723 00
Hewitt, E. V. G.	3,660 00	997 65	Orillia:		
Hodgins, G. F.	3,300 00		Bell, H. L.	3,180 00	
Howie, W. M.	3,180 00		Oshawa:		
Hudson, W. J.	3,780 00	1,234 08	Findlay, A. T.	4,500 00	
Last, P. P.	3,780 00	1,266 05	Freeman, C. A.	3,060 00	
Lillie, B. M.	3,060 00		Gunnell, A.	3,060 00	
MacKenzie, G. E.	3,060 00		Jackson, M. N.	3,120 00	
McCormick, A. G.	3,060 00		Kelly, R. E.	3,060 00	
McMaster, W. N.	3,000 00		Lee, J. H.	3,360 00	
Phelan, N. F.	3,300 00		Lee, W.	3,000 00	
Reed, E.	3,300 00		MacMillan, J. C. B. ..	3,180 00	
Rich, H. J.	3,960 00	1,209 85	Meek, R.	4,140 00	
Stone, T. W.	4,500 00		Richardson, E. G. W. .	3,780 00	1,597 98
Stoneham, F. A.	3,780 00	1,914 87	Whittaker, H.	3,060 00	
Thomas, W. R.	3,600 00		Ottawa:		
Wackett, E.	5,040 00	2,610 52	Arlott, F. E.	3,540 00	1,380 63
Ward, G. H.	3,060 00		Beal, J. C.	3,060 00	
Warder, T. A. E.	3,180 00	892 75	Bisson, M. J. E.	3,060 00	
Wood, S. E.	3,060 00		Blacklock, J. A.	3,840 00	
Wooster, H. W.	3,660 00		Charbonneau, J. P. A. .	3,960 00	1,141 70
Midland:			Clark, J. N.	3,060 00	
Martin, A. E.	3,600 00		Dunlop, J. C.	4,320 00	782 23
Morrisburg:			Dunsmore, C. C.	4,440 00	1,501 64
Crober, C. M.	3,360 00		Farrell, J. P.	3,060 00	
Niagara Falls:			Ferrier, B. L.	3,060 00	
Bridge, F. W.	3,060 00		Green, L.	4,440 00	
Buckley, M. M.	3,000 00		MacGregor, H. M.	3,180 00	1,628 76
Connolly, H. J.	3,060 00		MacIver, C. C.	3,780 00	
Davies, A. O.	3,060 00		Mayhew, H. R.	3,600 00	
Day, C. H.	3,960 00		McRae, F.	3,060 00	
Dunk, J. W.	3,960 00		Miron, J. O. L.	3,060 00	
Farrell, F. J. A.	3,000 00		Moffat, M. R.	3,660 00	
Flynn, T. N.	3,300 00		Morin, F.	3,000 00	
Gautreau, J. L.	3,000 00		Mulligan, J. E. S.	3,660 00	
Glynn, B. A.	3,600 00		Nielsen, P.	3,000 00	
Hannah, L. J.	3,000 00		O'Gorman, J. F.	3,060 00	
Harper, F.	3,300 00		Pitre, J. C. P.	3,060 00	
Harris, C. H.	4,620 00		Reynolds, A. S.	3,660 00	650 03
Heekadon, F. E.	3,000 00		Saunders, A. M.	5,040 00	
Henry, H. V.	3,060 00		Schlessinger, F.	3,300 00	2,100 83
Hook, S. R.	3,060 00		Smith, H. A.	3,780 00	
Hughson, L. F.	3,000 00		Smith, W. F.	3,060 00	
Lyon, J. E. W.	3,000 00		Tanney, W. J.	3,300 00	
MacPherson, R. J. F. .	3,000 00		Thompson, F. D.	3,660 00	771 10
MacRae, W. G.	3,060 00		Ward, L. O.	3,600 00	
Marquis, H. M.	3,300 00		Welsford, J. R.	3,060 00	
Martin, G. T. V.	3,060 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Owen Sound:			McCormack, W. L. ...	3,060 00	
Dobson, E. A.	3,300 00		Sheridan, M. E. F. ...	3,360 00	
Paris:			Wilson, G. F. O.	3,060 00	
Knill, J. H.	3,180 00		Simcoe:		
Parry Sound:			Cuthbertson, C. W. ...	3,180 00	
Hudson, D.	3,180 00		Skelcher, C. J. C.	3,060 00	
Peterborough:			Stratford:		
Dodds, H.	3,300 00		Kneitl, E. K.	3,060 00	
Groombridge, G. E. ..	3,000 00		Stokes, G. H.	3,000 00	
Haggart, F. C.	3,000 00		Sudbury:		
Miller, W.	4,140 00		Boulay, J. A.	3,060 00	
Port Arthur:			Cooper, A. H.	3,480 00	
Bond, A. E.	3,780 00	3,495 85	Thorold:		
Chase, A. E.	3,660 00		Allan, A. B.	3,300 00	
Northan, R. L.	3,060 00		Grenville, R. W.	3,480 00	
Servais, H. A.	3,060 00		Smallbone, W. E.	3,600 00	
Sunberg, H. W.	3,660 00	1,655 83	Tillsonburg:		
Port Hope:			Bridge, L. E.	3,180 00	
Goodman, W. R.	3,060 00		Toronto:		
Port Lambton:			Allison, W. W.	3,780 00	
Abbott, A. W.	3,060 00		Argument, G.	4,440 00	
Prescott:			Arthur, J. E.	3,060 00	
Freeman, G. F.	3,060 00		Arthur, L. H. T.	3,060 00	
Johnston, A.	3,060 00		Ball, H. E.	3,960 00	
Kelso, J. P.	3,780 00		Ball, H. F.	3,300 00	
McCarthy, D. G.	3,060 00		Barrett, S. T.	3,060 00	
St. Catharines:			Barrett, S. W.	3,600 00	
Hooper, F. W.	3,660 00	936 00	Barrett, T. H.	4,080 00	
Horne, H. G.	3,060 00		Batsford, W. B.	3,300 00	
Sharpe, J. W.	3,840 00		Belch, T. G.	3,300 00	
Thomson, J.	3,300 00		Belton, F. S.	3,600 00	
Welch, E. S.	4,320 00		Benton, F. G.	3,780 00	
Young, H. K. W.	3,660 00		Boag, M. A. W.	3,000 00	
St. Thomas:			Bouchier, E. H.	4,080 00	
Marr, J. C.	3,060 00		Briggs, A.	4,020 00	
Savage, R. G.	3,480 00		Brown, C. B.	4,020 00	
Sarnia:			Brown, C. M.	3,060 00	
Barton, H. L.	3,060 00		Brown, G. B.	3,780 00	957 00
Cook, M. J.	3,300 00		Brown, J. R.	3,480 00	
Copland, J. W.	3,060 00		Buck, A. J.	3,780 00	
Gray, D. J.	3,060 00		Burke, W. S.	3,480 00	
Healey, G. W. F.	3,060 00		Burns, W. G.	4,200 00	
Johnston, G. S.	3,060 00		Campbell, H. L.	3,300 00	
Macdonald, D. K.	3,480 00		Campbell, J. C.	3,180 00	
Marriott, H. R.	3,300 00		Cardy, W. D.	3,060 00	
Marriott, R. A.	4,320 00		Carroll, I. S.	3,660 00	544 85
Mitchell, H. L.	3,300 00		Carter, H. C.	3,660 00	
Mollitor, F. T.	3,000 00		Cartwright, L. H.	3,180 00	
Moran, W. F.	3,180 00		Cassan, C. C.	3,300 00	
Needham, R. L.	3,060 00		Chant, H. G.	4,320 00	
Nicholls, W. V.	3,000 00		Chisholm, S. W.	3,180 00	
Noble, H.	3,480 00		Chivrell, M. W.	3,720 00	
Noyle, R. C.	3,060 00		Christie, G. W.	3,780 00	
O'Connor, M. J.	3,000 00		Clarke, G. A.	3,600 00	
Powell, E. J.	3,060 00		Clifford, G. H.	3,060 00	
Randolph, H.	3,000 00		Coakwell, J. A.	3,780 00	
Short, T. A.	3,180 00		Cochrane, T. C.	3,660 00	
Smith, A. W.	3,060 00		Coffin, C. E.	4,440 00	
Sault Ste. Marie:			Collop, C.	5,040 00	940 27
Crowe, J. W.	3,840 00		Comper, C. C.	3,600 00	
Edwards, G. L.	3,060 00		Conover, R. V. E.	3,060 00	
Grant, N.	3,000 00		Cowan, J. K.	3,660 00	
			Cowper, A. M.	3,300 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>Toronto—Continued</i>					
Crowley, G. E.	3,000 00		Mann, C. A.	4,440 00	1,071 47
Cunniam, G. P.	3,780 00		Marinett, E.	3,060 00	
Cunningham, R. N. ..	3,960 00		Matta, J. F.	3,780 00	
Cusack, T.	3,660 00		Maxwell, L.	3,060 00	
Davenport, S.	3,300 00		May, C. E.	3,360 00	
Dean, C. S.	4,500 00		McClellan, G. W.	3,060 00	
DeLisle, F. J.	3,300 00		McComb, H. R.	3,060 00	
Dittrich, L. C.	3,180 00		McCormack, A.	3,360 00	
Dolan, F. J.	3,060 00		McCutcheon, A. D. ...	3,660 00	
Down, R. F.	3,000 00		McDonald, J. H.	3,120 00	929 65
Dowsley, J. E.	3,540 00	1,016 71	McFayden, J.	3,600 00	
Drinkwater, W. S.	4,800 00		McGill, J.	3,060 00	
Ellard, E. F.	3,780 00		McGowan, H. W.	3,060 00	
Falconbridge, C. E. ..	3,600 00		McGrath, J. P.	3,120 00	1,083 10
Flaxman, L. D.	3,180 00		McGregor, I. R.	3,960 00	980 78
Fletcher, O. D.	3,180 00		McIntosh, R. K.	3,060 00	
Fox, G. E.	3,660 00	1,411 35	McKenzie, J.	3,060 00	
Frankish, R.	3,180 00		McKinnon, W. G.	3,480 00	
Fraser, R. G.	3,600 00		Meador, R. C.	3,000 00	
Garrett, E. E.	3,360 00		Miller, J. R.	3,000 00	
Gilbert, N. G.	3,000 00		Milton, M. C.	3,360 00	
Giroux, J. L.	3,660 00		Minish, H. W.	4,440 00	
Goode, F. R.	3,480 00	738 99	Moore, W. C.	4,080 00	
Gordon, W.	3,060 00		Nicoll, C. W. I.	4,440 00	
Gorman, M. J.	4,500 00	715 94	O'Brien, W. F.	3,060 00	
Gorrie, P.	3,180 00		O'Heany, M.	3,300 00	
Grandy, E. F.	4,140 00		Owens, W. W.	3,540 00	
Grant, J. W.	4,440 00	1,327 60	Paddon, N.	3,660 00	2,130 97
Green, F. A.	3,600 00		Paisley, W. S.	3,060 00	
Hackney, J. T.	3,180 00		Parker, W. J. H.	3,000 00	
Halford, W. F.	3,600 00		Patrick, W. M. P.	4,320 00	
Hall, G.	3,060 00		Paul, W. G.	5,340 00	1,315 04
Hall, H. R. M.	4,800 00		Pearson, E. C.	3,180 00	
Hall, L. H.	5,040 00		Pearson, J. L.	3,000 00	973 70
Halloran, J. F.	3,780 00		Penrose, R. M.	3,180 00	
Ham, D. M.	3,180 00		Perry, E.	3,300 00	
Hannis, R. V.	3,660 00		Piper, C. R.	3,480 00	
Harris, A. N. K.	4,440 00		Pogue, W. H.	3,840 00	
Hawley, F. B.	3,060 00		Richardson, W. F.	3,180 00	
Henderson, J.	3,780 00		Robinson, P.	4,500 00	
Henderson, J. M.	3,600 00		Robinson, W. F.	3,180 00	
Hignell, H. A.	4,800 00		Rutledge, D. S.	3,360 00	
Hill, T. P.	3,960 00		Rutter, W. N.	3,540 00	
Histed, G. F.	3,300 00		Ryans, A. S.	3,540 00	
Hodskins, W. H. G. ..	3,360 00		Scott-Stone, H. L. ...	3,480 00	680 04
Hogben, J. W.	3,540 00		Searle, B.	3,300 00	
Holdsworth, R.	3,720 00		Shaw, F. F.	3,600 00	
Horton, V. A.	3,300 00		Sholukir, S. O.	3,600 00	
Hotchkin, R. F.	3,060 00		Smith, B. L.	3,000 00	
Hunt, C. T.	3,000 00		Steckley, P. L.	4,200 00	
Hunter, T. E.	3,000 00		Steed, W. E.	3,060 00	
Jacques, W. A.	4,260 00		Stevens, W.	3,120 00	
Kay, C. B.	4,440 00		Stevenson, A. M.	3,060 00	
Lapum, J. V.	3,360 00		Stewart, W. H.	3,180 00	
Lecovin, H.	3,060 00		Stringer, G.	3,000 00	
Lennie, E. D.	6,900 00		Sweeney, C. W.	3,300 00	
Leslie, H.	3,600 00		Taylor, A.	3,660 00	
Lindsay, G. B.	5,040 00	2,053 17	Tewkesbury, W. N. ...	3,060 00	
Linney, H. J.	3,180 00		Tobin, J. J.	4,200 00	
Lloyd, L.	4,620 00		Trant, J. F.	4,080 00	
Loriaux, H. C. G.	3,660 00		Tyers, C. H.	3,960 00	
Lunham, A. S.	3,960 00		Valin, G. E.	3,360 00	
Manley, L. H.	3,060 00		Vaughan, C. H.	3,000 00	
			*Verdon, L. L.	3,600 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>Toronto—Concluded</i>			Cressman, L. H.	3,540 00	816 40
Wagar, J. P.	3,180 00		Dawson, W. A.	4,320 00	
Wallace, J. W.	4,440 00		Dean, A. C.	3,060 00	
Ward, A. B.	3,300 00		Elsey, R. H.	3,060 00	
Warfe, W. J.	3,540 00	1,564 09	Ferguson, C. J.	3,180 00	
Warnock, E. A.	3,300 00	1,264 35	Finnie, H. A. F.	3,180 00	
Watkins, C. G.	3,600 00		Fortune, A. E.	3,000 00	
Watt, H. C.	3,540 00		Foster, E. M.	3,060 00	
Webber, W. V.	3,060 00		Gemus, D. J.	3,300 00	
Wells, R. W.	3,960 00	552 90	Glass, R. C.	3,000 00	
Wilkie, E. A. P.	3,960 00		Godden, S. C.	3,540 00	774 27
Winfield, J. E.	3,360 00		Gray, W.	3,000 00	
Wismer, L. E.	3,000 00		Hadden, J. J.	3,060 00	
Wood, J. O.	3,480 00		Hamilton, A.	3,720 00	
Wood, S. H. T.	3,060 00		Hays, H.	3,480 00	
Woollard, W. J.	3,360 00		Heslip, L. D.	3,000 00	
Worrell, J.	3,060 00		Holmes, G. W. K.	3,180 00	
Yeomans, J. M.	3,300 00		Hood, H. B.	3,180 00	
<i>Toronto West:</i>			Irwin, S. C. S.	3,060 00	
Aldred, C. W.	3,360 00		Jacques, J. H. N.	3,000 00	
Chalk, G. E.	3,060 00		James, H. M.	3,300 00	
Davis, W. H.	3,240 00		Jarratt, R. M. J.	3,780 00	
Fiddick, C. C.	3,060 00		Keatinge, C. F.	3,300 00	
MacAllister, W. G. ..	3,300 00		Kells, C.	3,000 00	
Russell, R. C.	4,080 00		Kells, G.	3,000 00	
Scott, I. M.	3,000 00		Kelly, J. M.	3,060 00	
<i>Trenton:</i>			Knight, H. W.	3,300 00	
Robertson, R. P.	3,180 00		Large, G. H.	4,320 00	
<i>Walkerville:</i>			Lindsay, N. C.	3,780 00	
Arnold, L. A.	4,020 00		Logan, G. M.	3,060 00	
Conely, J.	3,000 00		Lounee, R. E.	3,000 00	
Cornwall, W. W.	3,000 00		Lovst, E. G.	3,000 00	
Desbaw, L. M.	3,000 00		McFadyen, D. M.	3,000 00	
Fotheringham, J. A. ..	3,060 00		McLean, F. W.	3,300 00	
Gracie, J. M.	3,300 00		Mennell, J. A. A.	3,000 00	
Lemmon, W. L.	3,060 00		Menzies, M. J.	3,780 00	
McMullen, A.	3,180 00		Mitchell, J. N.	3,480 00	
Moss, H. S.	3,180 00		Monck, D. R.	3,180 00	1,587 84
Packman, C. H.	4,440 00		Mosley, V. C.	3,060 00	
Pillon, J. M.	3,060 00		Mossman, J.	3,000 00	
Reed, F. G.	3,060 00		Mossman, R. J.	3,180 00	
Shepley, F. G.	3,060 00		Muhleison, W.	3,000 00	
Smith, E. N.	3,180 00		Muir, R. A.	3,000 00	
Smyth, T. A.	3,060 00		Murray, G. S.	3,060 00	
Stocks, C. A.	3,600 00		Navin, F. P.	3,300 00	
Stovell, E.	3,180 00		Newell, F. C. C.	3,300 00	
Van Wagoner, K. G. ..	3,660 00		O'Flanagan, W. K.	3,060 00	
Wright, C. H.	3,600 00		Patterson, A. J.	3,780 00	
<i>Wallaceburg:</i>			Putman, G. J.	3,540 00	
Purser, R. D.	3,000 00		Reid, H. E.	3,300 00	
<i>Welland:</i>			Rogers, G. E.	3,060 00	
Downs, B.	3,840 00		Sales, W. R.	3,000 00	
Oliver, F. C.	3,060 00		Schooley, J. W.	3,300 00	
Rowe, J. C.	3,060 00		Siverns, S.	3,300 00	
<i>Windsor:</i>			Smyth, H. H.	3,060 00	
Armstrong, L. E.	3,360 00		Snoxhill, F.	3,360 00	
Austin, A. W.	3,060 00		Somerton, G. C.	3,060 00	
Beardmore, H.	5,640 00		Stewart, G.	3,540 00	
Burns, C. R.	3,000 00		Stokes, G. W.	3,060 00	
Burton, T. T.	3,300 00		Sutherland, H. D. F. ..	3,540 00	
Carter, E. G.	3,720 00		Swan, K. E.	3,180 00	
Clapper, D. W.	3,780 00	1,318 40	Tomkins, E. J.	4,440 00	
			Trevor, G. W. J.	3,360 00	
			Welsh, E. T.	4,320 00	
			Wooster, W. T.	4,500 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Woodstock:			Paterson, R. G.	4,440 00	
Wilson, J.	3,000 00		Price, F. N.	3,060 00	
Woods, S. G.	3,180 00		Prowse, E. W.	3,960 00	
Manitoba			Richardson, C. H.	3,300 00	
Brandon:			Rollerson, W.	3,480 00	
Burnett, G. K.	3,060 00		Saskie, P.	3,780 00	709 25
Caverley, O. E.	3,000 00		Scott, H. G.	3,060 00	
Conroy, J. J.	3,060 00		Shaw, D.	3,060 00	
Cove, W.	3,000 00		Smeaton, E. P.	3,060 00	
Day, C. I.	3,060 00		Smith, W.	4,080 00	
Hannah, H. E.	3,480 00		Stokes, P. H.	3,480 00	
Privat, H. N.	3,060 00		Tait, V. A.	3,720 00	
Emerson:			Thorburn, D.	3,060 00	
Lendrum, R.	4,080 00		Thurgood, E.	3,180 00	
Leverenz, W.	3,120 00		Walters, T.	3,120 00	866 82
Reece, J. C.	3,060 00		Saskatchewan		
Sanders, T. J.	3,300 00		Moose Jaw:		
Witty, J. K.	3,060 00		Beckman, W. C.	3,060 00	
Gretna:			Cooper, H. M.	3,000 00	
McNab, P. W.	3,180 00		Gray, R. R.	3,060 00	
Nelson, J. M.	3,000 00		Kinley, F. W.	3,000 00	
Sprague:			Price, T. S.	3,360 00	
May, E. O.	3,060 00		Stevens, G. A.	3,720 00	
Winnipeg:			Stuart, A. J. C.	3,060 00	
Arthur, J.	3,780 00		North Battleford:		
Ashmore, H.	3,720 00		Duncan, B. V. S.	3,180 00	
Beer, H. R.	3,000 00		Northgate:		
Bernier, R.	3,180 00		Dennis, R. L.	3,180 00	
Boland, T. P.	3,360 00		North Portal:		
Brown, O. H.	3,060 00		Crosson, G. H.	3,060 00	
Carter, C. M.	3,060 00		Hansen, H. G.	3,000 00	
Church, K. C.	3,060 00		Lyall, A. R.	3,720 00	
Collins, H. C.	3,360 00		McDougall, F. S.	3,060 00	
Forrest, E. L.	3,360 00		Roche, M. J.	3,060 00	
Fox, V. E.	3,780 00	651 93	Topping, T.	3,000 00	
Fraser, G. S.	3,480 00		Prince Albert:		
Hadden, P. F.	3,300 00		Kemp, H. S. M.	3,060 00	
Hayward, R. H.	3,960 00	1,029 88	Regina:		
Holmes, W. H.	3,300 00		Berry, L. S.	3,000 00	
Hopper, A. G.	3,000 00		Bird, C. W.	3,120 00	655 96
Hughes, A. C.	3,300 00		Burrow, J. W.	3,300 00	
Hunter, J.	3,840 00		Clarke, D. P.	3,420 00	1,119 23
Johnson, W. C.	3,780 00		Dale, S. C.	4,320 00	1,197 83
Kennedy, D. D.	3,060 00		Duckworth, F. R.	3,060 00	
Kennedy, N. W.	3,540 00		Hindson, R. A.	5,040 00	1,310 51
Kergan, R. L.	4,440 00		Johnston, G. F.	3,960 00	1,335 27
Lamond, R. M.	3,300 00		Leighton, D. A.	3,060 00	
Lawrence, F.	3,060 00		MacRae, D. H.	3,000 00	
Lintick, J. R.	3,300 00		McDonald, H.	3,000 00	
Lunney, W. G.	3,060 00		Murphy, J. J.	3,000 00	
Luty, T. C.	3,000 00		Oliver, S.	3,360 00	2,034 83
MacKenzie, A.	3,000 00		Ritchie, A. H.	3,300 00	
MacKey, S. J.	3,600 00		Roberts, E. B.	3,060 00	
Magee, H. E.	4,620 00		Robertson, J. M.	3,000 00	
Matheson, J. G.	4,080 00		Wilkie, J. C.	3,960 00	
McConnell, W. A.	3,960 00		Saskatoon:		
McCorquodale, J. C. ..	3,060 00		Cronk, H. K.	3,060 00	
McGiffin, G. R.	3,060 00		Kerr, H. C.	4,440 00	651 59
McIlroy, J.	3,300 00		MacDonald, W. C.	3,000 00	
McLeod, E. E.	3,060 00		McDougall, J.	3,720 00	
McPhail, J. J.	3,060 00		Sanderson, R. M.	3,000 00	
Milnes, H.	3,660 00		Turner, S. A.	3,240 00	
Nixon, F. W.	3,660 00		Wells, M. R.	3,780 00	893 72

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Swift Current:			<i>British Columbia</i>		
Milburn, G. W.	3,180 00		Boundary Bay:		
Yorkton:			Jameson, G. H.	3,180 00	
Munns, J. W.	3,060 00		Cascade City:		
<i>Alberta</i>			Freeman, F. G.	3,000 00	
Calgary:			McLean, A. J.	3,180 00	
Bell, D. R.	3,480 00		Roberts, W.	3,060 00	
Boag, E. C.	3,840 00	911 91*	Cranbrook:		
Brown, A. H.	3,180 00		White, L. S.	3,180 00	
Burns, J.	3,660 00	1,221 60	Huntingdon:		
Chiswell, E. A.	3,000 00		Beetlestone, H. E.	3,360 00	
Donaldson, J. M.	3,060 00		Wright, H. S.	3,060 00	
Graham, A. M.	3,300 00		Kamloops:		
Hanson, R. E.	3,060 00		Fewings, H. L.	3,180 00	
Hatch, L.	3,300 00		Kingsgate:		
Hutchinson, A. R.	4,320 00	719 48	Biccum, N. R.	3,060 00	
Jenkin, A. G.	3,000 00		MacDonald, G. B.	3,360 00	
Legg, H.	4,320 00		Nanaimo:		
Link, R. L.	3,480 00		Abrams, B. S.	3,600 00	
Logie, T.	4,320 00	1,839 96	Crozier, A.	3,060 00	
MacKenzie, K. R.	3,180 00	{ 566 42*	Nelson:		
		{ 806 39	Robichaud, M. F.	3,060 00	
Manning, H. C.	3,120 00	1,108 99	Young, W. M.	3,480 00	
McIlvena, H. H.	3,060 00	864 58	New Westminster:		
McLaren, W. L.	3,420 00	1,466 56	Breckon, H. R.	3,120 00	
Northam, W. L. V.	3,180 00	626 94	Buchanan, J. S.	3,960 00	
Parker, H. J.	3,480 00		Fadden, A. G.	4,080 00	
Robinson, A. G.	3,060 00		Fisher, J. B.	3,300 00	
Sloan, E. B.	5,040 00	970 78	Gaube, E. O.	3,600 00	
Smith, W. J.	3,060 00		Girling, W. M.	3,060 00	
Steben, F. L. J.	3,660 00	1,469 04	Monk, H. A. J.	3,300 00	
Tetley, R. W. E.	3,060 00		Periton, P. V.	3,060 00	
Thompson, C. F.	3,420 00	1,156 94	Powell, J.	3,060 00	
Young, H. M.	3,660 00		Seaby, D. M.	3,060 00	
Coutts:			Walker, R. G. R.	3,180 00	
Gilborn, D. H.	3,000 00		Wallis, A. B.	3,060 00	
Imhe, J. R.	3,000 00		Osoyoos:		
Ramsden, L.	3,060 00		Simpson, D. P.	3,360 00	
Rosewarn, J. A.	3,720 00		Pacific Highway:		
Edmonton:			Bagg, L. H.	3,060 00	
Dempsey, O. L.	3,000 00		Chambers, W. E.	3,060 00	
Dennison, P. E.	4,080 00		Harraway, E. V.	3,060 00	
Duke, J. W.	3,600 00		Hicks, L. V.	3,180 00	
Edgecombe, G.	3,480 00		Lee, J. O.	3,060 00	
Fowler, P. D.	3,300 00		Stevens, J.	3,000 00	
Fullerton, S. J.	3,780 00		Tucker, J. H. D.	3,180 00	
George, E. S.	3,780 00		Westland, A. K.	4,320 00	
Kelly, E. W.	3,660 00		Wilson, J. W.	3,480 00	
McLeod, M. A.	3,180 00		Penticton:		
Mellors, P.	3,060 00		Boult, A. W.	3,060 00	
Mohr, A. W.	3,660 00	1,066 13	Padberg, T. F. H.	3,180 00	
Raham, A. O.	3,000 00		Skelton, R. S.	3,780 00	1,139 86
Roberts, L. M.	3,120 00		Prince Rupert:		
Studer, C. A. B.	4,320 00	753 17	Grimble, F. W.	3,000 00	
Taylor, H.	3,060 00		Hunter, A. R.	3,000 00	
Lethbridge:			Smith, O. I.	3,840 00	
Hansen, M. W.	3,060 00		Stewart:		
Laing, W. C.	3,000 00		Norton, D. E.	3,180 00	
McLachlan, H.	3,060 00		Trail:		
Shoobert, H. A.	3,840 00		Crowe, W.	3,060 00	
Spencer, L. W.	3,060 00		Hackney, F. M.	3,060 00	
White, B. W.	3,000 00				
Yates, R. S.	3,000 00				
Medicine Hat:					
Fawcett, J. G.	3,180 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Vancouver:					
Abbott, R. W.	3,840 00		Norris, G. E.	4,260 00	
Adams, A. W.	3,300 00		North, F. J.	3,060 00	
Aitken, J. Y. M.	3,660 00		Odum, C. E.	3,180 00	
Bacon, A. M.	3,780 00		Oliver, H. C.	3,180 00	
Baker, H.	3,480 00		Page, A. J. W.	4,740 00	
Baker, H. W.	3,300 00		Pleming, P. E. P.	3,060 00	
Barrett, R. A.	5,040 00	1,137 13	Privat, C. T.	3,780 00	896 40
Beach, J. E.	3,300 00		Raffan, J. T.	3,180 00	
Bell, J. H.	3,060 00		Randall, H. J.	3,780 00	
Booth, S.	4,440 00		Riley, H. S.	3,060 00	
Boshard, F. C.	3,060 00		Roberts, F. C.	3,180 00	
Brown, G. V.	3,600 00		Rowell, S. A.	3,180 00	
Brownlow, F.	3,960 00		Rustad, T.	3,060 00	
Buck, F. C.	3,780 00	762 14	Rutledge, J. B.	3,300 00	
Burns, F. M.	4,440 00	1,125 03	Smiley, J. A.	3,360 00	
Campbell, D.	3,060 00		Squires, A. C. H.	3,060 00	
Carmichael, A.	6,000 00		Stedman, F.	4,320 00	
Clendenning, C. H. P.	3,780 00		Steele, T. H.	3,180 00	
Darts, E. C.	3,660 00	792 34	Thorburn, L. J.	4,440 00	1,375 32
Dee, L. J. W.	3,120 00	1,225 40	Thorn, H. F.	3,180 00	
Devlin, H. F.	4,740 00		Tinney, W.	3,120 00	1,401 32
Downie, R. C. T.	3,060 00		Tossell, C. A.	4,320 00	
Eckersley, J.	3,360 00		Tyler, F. J.	3,060 00	
Elgar, W.	3,000 00		Ward, G. A. P.	3,180 00	
Gardner, B. K.	4,320 00		Ward, J. W. V.	3,060 00	
Gauthier, E. J.	3,180 00		Watchorn, H. L. J. ..	3,060 00	
Gleam, A. J.	3,300 00		Watt, C. D.	3,180 00	
Graham, A. D.	3,060 00		West, D.	3,000 00	
Haddow, H. G.	3,780 00		Williamson, E. P.	3,840 00	1,046 60
Hamilton, W. T.	3,660 00		Witherspoon, T.	3,060 00	
Hatt, F.	3,180 00		Woodman, S. J.	3,300 00	
Healey, L.	3,180 00		Woodard, R. F.	3,000 00	
Henderson, P.	3,000 00		Victoria:		
Henley, F. C.	3,780 00		Angus, J. I.	3,840 00	
Hepburn, W. V.	3,060 00		Dakers, J.	3,600 00	
Holden, E. E.	3,540 00	906 99	Dingwall, G. C.	3,060 00	
Hopgood, A. J.	3,780 00		Fawcett, J.	3,300 00	
Hopkins, R. N.	3,060 00		Gilson, P. W.	3,840 00	
Hoskin, J. L. W.	3,720 00		Goddard, V. E. L.	3,060 00	
Houldsworth, C.	3,300 00		Gresham, J. W. R. ..	3,060 00	
Houston, J. C.	3,120 00	1,257 21	Huxtable, W. E.	3,060 00	
Hunt, H. G.	3,480 00		McLaren, J. A.	3,480 00	
Hutchinson, N. C.	3,000 00		Popham, A. E.	3,600 00	
Johns, S. C.	3,840 00		Smith, D. A.	3,180 00	
Kenning, J. W.	3,780 00		Stewart, H. M.	3,300 00	
Lafortune, A. J.	3,180 00		Stonier, A. M.	3,540 00	557 36
Leitch, A. J.	3,780 00		Whan, J. A.	3,660 00	
Lowes, P. H.	3,060 00		Yardley, G. A.	5,040 00	
Lumbard, R. W.	3,180 00		Yardley, W. H.	3,180 00	
Matthews, L. A.	3,780 00		White Rock:		
Maxwell, R. C.	4,740 00		Middleton, E. L.	3,480 00	
McAfee, H. F.	3,000 00		Yukon		
McClean, J. H.	3,600 00		Dawson:		
McIntosh, C. M.	3,480 00		Williams, J. O.	3,300 00	1,500 00†
McLachlan, R. A.	3,600 00		White Horse:		
McMillan, J. M.	3,060 00		Watson, G. F. S.	3,000 00	1,500 00†
McMillan, S. R.	3,480 00		England		
McNames, E. S.	3,600 00		London:		
McSpadden, M.	3,060 00		Burdett, R. A.	4,320 00	1,752 00†
Miller, D. P.	3,000 00	937 57	United States		
Mills, C. E.	3,180 00		New York:		
Moffitt, H. C. W.	3,780 00		Donnen, J. E.	4,740 00	{ 788 54
Morgan, E. J.	3,720 00				
Mulvaney, J.	3,480 00				
Murray, J. W.	3,300 00				

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
HEADQUARTERS		Quebec		Manitoba	
Rankin, J. S.	\$ 1,925 71	Huntingdon:		Brandon:	
		Boisseau, J. J. A. .	513 93	Harvie, H. G.	1,360 52
		Watson, H. L. ...	1,256 86	Shilson, W.	692 60
INSPECTION, PORTS, ETC.		Lac Megantic:		Gretna:	
Newfoundland		Tetreault, E.	579 00	Gross, J. R.	605 54
Gander:		Montreal:		Sprague:	
Fallow, P.	562 17	Bourassa, G. A. ..	550 00	Caldwell, R. M. ...	855 50
St. John's:		Shepardson, L. K.	1,228 02	Winnipeg:	
Carroll, E. L.	1,503 91	Quebec:		Brown, R.	638 95
Miller, G. R. D. ..	1,127 37	Manuel, R. J.	2,636 02	MacDonald, J. F. .	1,146 42
		Nicholson, M. A..	1,955 61	Saskatchewan	
Nova Scotia		Rimouski:		Moose Jaw:	
		Rousseau, J. M. ..	1,722 83	Faber, R. L.	736 88
Amherst:		Ontario		MacKay, F. H. ..	784 53
Harrison, W. D. ..	910 62	Brockville:		Alberta	
		Dubrule, R. J.	517 24	Calgary:	
New Brunswick		Liddle, R. G.	1,376 41	Aull, D. A.	680 32
Centreville:		Martyn, A. S.	1,150 78	Sterling, D. C.	1,050 46
Smith, A. D.	898 46	Hamilton:		Lethbridge:	
Edmundston:		Gibbs, J. W.	933 97	McKenzie, R. L. .	765 36
Pelletier, J. H.	1,685 67	London:		British Columbia	
Violette, J. N. E. .	784 85	Benson, N. B.	579 10	Cascade City:	
Saint John:		Oshawa:		Biggin, R. H. ...	1,178 17
Hyslop, E. W.	714 02	Lockwood, J. H. ..	596 65	Prince Rupert:	
Trecarten, A. P. ..	1,301 60	Toronto:		Kristianson, C. E. .	563 07*
Woodstock:		Crichton, J. G. ..	1,834 80	Tordiffe, S. R. ...	1,031 05
Connell, N. B.	1,034 88	Dunne, T. F.	640 36	Vancouver:	
		Willis, K. E.	637 40	Fraser, W. G.	501 80

* Removal expenses.

† Living allowance, annual rate.

TAXATION DIVISION

Salaried employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
HEADQUARTERS					
ADMINISTRATION					
Scully, V. W. T., Deputy Minister ...	\$ 15,000 00	\$ 1,356 92	Baldwin, R. M.	3,600 00	
Ahara, R. L.	6,000 00		Bartell, V. F.	3,720 00	1,118 40
Allan, A. M.	3,300 00	561 24	Barthel, H. W.	3,720 00	
Allan, G. A.	3,840 00		Beaudoin, L.	3,300 00	
Allan, M. P.	3,060 00		Belanger, M.	3,660 00	
Allison, J. K.	3,420 00		Belanger, R. E.	3,420 00	722 18
Anderson, J. C.	3,960 00		Belanger, Y.	3,840 00	
Andrews, R. E.	4,680 00		Bell, B. G.	4,380 00	
Arbuckle, R. W.	3,060 00	3,011 48	Belleau, L. J.	7,200 00	
Arnold, J. P.	5,520 00	959 43	Benson, S. S.	3,540 00	
Atkinson, W. A.	3,420 00		Berthiaume, J. O.	3,420 00	
Ault, K. E.	3,840 00		Bilton, C.	3,360 00	
Baby, C. L.	3,720 00	521 70	Blackburn, R. E.	4,200 00	
Baird, H. E.	3,060 00		Blake, R. G.	3,960 00	
Baird, R. M.	5,520 00		Blyth, G. H.	3,060 00	
Baker, A. M.	3,360 00		Boivin, J. A.	7,500 00	
			Boland, J. D.	5,040 00	940 17
			Boles, T. Z.	5,040 00	1,537 87
			Boyle, R. A.	4,440 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Brannen, W. J.	3,300 00	601 08	Fickes, R. H.	6,000 00	{ 587 03 662 47*
Brown, J. L.	4,320 00		Field, E.	3,060 00	
Browning, R. W.	3,480 00		Fixter, E. V.	3,180 00	
Brownlie, T.	3,300 00		Fleming, B. H.	3,840 00	
Burton, A. S.	3,420 00		Fokes, H. P.	3,720 00	
Burwell, A. E.	3,060 00		Fordham, R. S.	5,220 00	972 78
Butterworth, P. A. ...	3,720 00	1,166 10	Forsen, E. E.	3,960 00	
Cadieux, J. H.	3,840 00		Forsyth, J. S.	5,700 00	837 04
Caldwell, H. G.	3,960 00		Foulds, J. M.	3,060 00	
Callahan, F. J.	3,060 00		Franks, R. D.	3,840 00	
Calver, B. W.	6,300 00		Fraser, R. A.	3,540 00	
Campbell, G. C.	3,180 00		Frazer, S. R.	4,080 00	612 89
Carpentier, J. H.	3,300 00	573 11	Frechette, J. A.	3,300 00	
Cassels, I. M.	3,060 00		Friesen, A. P.	5,520 00	2,713 42
Caulfield, C. W.	3,960 00		Gavsie, C.	12,000 00	1,031 81
Cheseldine, J. H.	3,000 00		Gill, D. J.	5,520 00	1,617 81
Clarke, A. L.	3,060 00		Goodhue, C. E.	5,400 00	
Cloutier, J. H.	3,180 00		Gray, A.	7,500 00	884 49
Cluffe, H. T.	3,600 00		Green, G. W.	4,740 00	
Code, G. H.	6,600 00		Grefte, L. O.	3,060 00	
Collins, A. C.	5,460 00		Gruson, C. E.	4,320 00	
Colton, D. F.	3,180 00		Guillery, W.	5,000 00	
Connolly, E. C.	5,280 00	647 83	Hamre, L. H.	3,420 00	
Cooper, G. A.	3,420 00	649 45	Hanlon, J. B.	3,060 00	
Corcoran, R. E.	3,060 00		Hannigan, J. A.	3,720 00	
Corrigan, W. S.	3,720 00	580 25	Harmer, J. F.	6,300 00	
Costello, D. J.	4,080 00	2,211 10	Hawley, H. E.	4,320 00	
Cotter, C. H.	8,000 00	1,332 73	Haydon, A. S.	3,780 00	
Coughe, M. C.	3,240 00		Headley, G. W.	4,080 00	
Cramp, T. M.	3,420 00	749 19	Hedderwick, H.	3,300 00	798 65
Cross, C.	3,060 00		Heyendal, F. G.	3,480 00	
Cross, F. J.	5,040 00	605 67	Hill, H. T.	3,300 00	
Currie, H. W.	4,400 00		Hobart, S. F.	5,460 00	500 90
Curry, W. I.	3,060 00		Hogarth, H. C.	7,800 00	629 24
Curtis, J. U.	3,300 00		Holmes, R. G.	3,360 00	
Daly, W. C.	3,300 00	576 98	Huck, W. H.	6,300 00	
Davis, A. E.	4,200 00		Hyde, R. J.	3,960 00	
Davis, W. O.	6,400 00	1,176 50	Ilsey, T. H.	4,620 00	
Decary, R. G.	3,840 00		Inrig, W. D.	6,300 00	836 91*
Delagrave, P.	4,680 00	1,361 41	Irvine, I. R.	3,600 00	
Delavignette, J. H. ..	4,200 00		Jackson, T. E.	3,840 00	
Demers, T.	4,920 00		Jessop, W. J.	3,960 00	2,407 78
Dery, J. R.	3,300 00		Jones, R. E.	4,200 00	
Desormeaux, E.	3,720 00		Judson, J. W.	3,840 00	
Desormeaux, R.	3,420 00		Kee, J. B.	4,920 00	
Dewar, C. A.	4,920 00		Keefe, J. L.	4,200 00	
DeWolf, A. L.	4,320 00		Kellett, J.	3,720 00	
Dickson, D. R.	3,180 00		Kelley, W. B.	4,380 00	
Dixon, K. E.	3,540 00		Kellond, H. W.	4,920 00	3,278 33
Dobson, G. P.	3,720 00		Kidd, G. A.	4,080 00	
Doyle, J. M.	3,300 00	903 05	Kirby, T. N.	5,640 00	See Vote 300
Driscoll, R.	3,420 00	997 99	Kirke, G. G.	4,320 00	
Driscoll, W. J.	3,300 00		Kuntz, H. G.	3,300 00	
Dunlop, S. L.	3,420 00		Kynch, V. H.	3,720 00	
Edson, I. G.	3,180 00	1,527 20	Lacharity, D. E.	3,660 00	
Edwards, F. R.	3,720 00	872 97	Lalonde, J. R.	3,420 00	542 49
Eligh, E. A.	3,720 00		Laporte, J. L.	3,180 00	
Elliott, G. W.	5,040 00		Larochele, C. H.	3,060 00	
Elvidge, J. L.	3,720 00		Latendresse, M.	3,060 00	
Epstein, H. M.	3,180 00	2,987 97	Laverdure, M. A.	3,420 00	
Ethier, H.	3,660 00		Law, J. F.	3,060 00	
Eves, G. L.	3,840 00		Lefebvre, R. A.	4,200 00	1,094 70
Factor, A.	3,480 00		Leffler, G.	3,060 00	
Fell, J. M.	6,300 00	881 85	Linton, W. I.	5,700 00	
Fenton, G. B.	3,060 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Liston, M. C.	3,540 00		O'Connell, J. H.	3,720 00	
Little, K. D.	3,720 00	3,195 68	Olson, G. S.	4,200 00	
Livingstone, J. V.	4,200 00	533 39	Otterdahl, P. H.	5,040 00	
Lunam, K. D.	5,040 00		Ovens, G.	4,200 00	
Lypchuk, F. A.	3,060 00		Peaker, W. F.	3,060 00	
MacArthur, G. J.	3,060 00		Pereira, L. H.	4,920 00	736 87
MacDonald, J. A.	3,480 00		Perry, V. F.	3,060 00	
Macfarlane, K. H.	3,540 00		Petapiece, D. K.	5,700 00	638 91
MacKay, T. F.	4,380 00		Pilon, A. J.	3,180 00	
MacKenzie, G. J.	3,060 00	586 15	Pinhey, H. F.	3,960 00	
MacKenzie, W. S.	3,900 00		Pogue, C. R.	3,300 00	541 19
Mackey, W. K.	3,180 00		Pook, D. R.	6,300 00	
MacLatchy, E. S.	9,000 00		Potvin, J. P.	3,960 00	1,525 98
MacPherson, J. A. C.	3,660 00		Putnam, L. P.	3,300 00	545 25
Magce, G. H.	3,060 00		Pyke, B.	5,040 00	
Main, J. E.	5,040 00		Reeves, J. A.	4,200 00	
Major, A. L.	3,300 00	728 87	Reid, C. A.	3,420 00	
Malcolm, P. E.	6,000 00		Renaud, J. P.	3,420 00	
Maloley, T. J.	3,060 00		Renton, J. M.	4,200 00	3,367 33
Marion, J. E.	3,420 00		Robertson, D. M.	3,960 00	
Martin, E. D.	5,520 00		Robertson, J. C.	4,200 00	
Masleck, W.	3,420 00		Robinson, M. E.	3,480 00	
Matley, E.	4,920 00		Rogers, P. C.	4,920 00	
Mattar, G. C.	3,960 00		Rose, K. H.	3,060 00	612 15
McAllister, W. D.	3,600 00		Ross, I. G.	4,320 00	
McA'Nulty, M. W.	7,200 00	827 15	Ross, J. B.	3,600 00	
McCann, P. H.	4,440 00		Rounding, C. G.	5,640 00	
McClellan, D. J.	6,300 00	1,153 63	Ruddy, J. C.	5,640 00	
McCorkle, R. G.	4,920 00		Russell, A. E.	5,460 00	
McCormack, P. M.	3,840 00		Russell, J. F.	6,300 00	
McDonald, A. J.	3,720 00		Ryan, D. D.	3,780 00	
McDonald, D. J.	3,300 00		Sandeman, J. S.	3,300 00	511 23
McDougall, J. C.	3,420 00		Scott, C. G.	4,320 00	
McDowall, R. J.	3,180 00		Scott, R. K.	3,420 00	
McGrogan, H. R.	4,920 00	1,660 71	Shelhoon, N. A.	3,300 00	
McGrory, A. A.	10,000 00		Simpson, W. O.	6,900 00	
McGuire, V. M.	3,540 00		Sinecennes, J. S.	3,480 00	
McMillan, E. L.	3,960 00		Slade, E. G.	3,060 00	
McQuade, W. C.	4,380 00		Slater, W. C.	3,300 00	
McWatters, W. A.	4,080 00		Slater, W. J.	3,840 00	
McWood, E. V.	3,060 00		Smith, C. G.	3,720 00	
Meagher, M. F.	3,300 00	1,077 87	Smith, N. S.	4,440 00	
Meahan, F. C.	4,380 00		Souchen, W. A.	3,120 00	
Mercier, J. A.	4,200 00		Sprott, M. F.	6,000 00	603 67
Meyers, D. C.	5,280 00	1,009 03	Sproule, H. L.	4,200 00	
Michon, J. A.	4,920 00		Stephenson, J. J.	5,700 00	
Milburn, H. H.	8,000 00	2,358 62	Stephenson, S. C.	4,320 00	
Milne, C. D.	3,540 00		Stethem, R. G.	3,960 00	
Minskip, B.	3,720 00	581 47	Stevens, H. A.	4,200 00	
Mitchell, A. E.	3,300 00	882 41	Stewart, M. E.	3,060 00	
Mon'petit, J. R.	4,320 00		Strachan, E. M.	3,420 00	
Morgan, C. H.	3,060 00	1,241 55	Stratton, G. A.	3,960 00	
Mullin, F. E.	3,960 00		Sullivan, L. B.	4,200 00	
Murphy, E. J.	3,720 00	703 14	Taylor, G. M.	3,660 00	
Murray, J. R.	3,300 00	570 85	Thomas, J. E.	3,600 00	708 67
Murton, A. H.	3,420 00		Thompson, J. H.	3,060 00	
Near, W.	3,420 00	598 13	Thompson, V. J.	3,420 00	907 45
Neil, A. V.	6,300 00		Trudeau, A. M.	3,060 00	
Neville, L. W.	3,960 00	1,195 36	Turner, B. M.	3,540 00	
Neville, W. J.	3,780 00		Valiquette, J. W.	3,240 00	
Nixon, E. F.	3,300 00	707 34	Waddell, J. A.	3,300 00	627 58
Nobert, C. N.	3,960 00		Walford, J. S.	6,300 00	836 90
Nolan, J. M.	3,180 00	2,142 34	Wallis, G. B.	3,480 00	
Oakes, E.	5,040 00	1,200 28	Wallis, G. M.	3,060 00	918 45
O'Brien, E. F.	8,000 00	1,355 87	Walsh, P. R.	3,660 00	759 05

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Watts, G. L.	3,720 00	891 41	Williamson, W. E.	4,920 00	
Weich, M.	3,060 00		Wilmot, L. A.	7,200 00	
Welby, C. J.	4,140 00		Wilson, H. J.	3,060 00	
West, H. R.	3,720 00		Wilson, T. G.	4,920 00	
Willams, R. J.	3,840 00		Wood, B.	7,200 00	609 94
Williams, W. F.	10,000 00	2,183 88	Wrigglesworth, N.	4,200 00	

DISTRICT OFFICES

NOTE.—Where travelling or removal expenses were \$500 or over, the names will be found in the general list.

	Salary rate		Salary rate		Salary rate
<i>Newfoundland</i>				<i>New Brunswick</i>	
<i>St. John's:</i>				<i>Saint John:</i>	
Bearns, J. G.	\$3,840 00	Lockhead, R.	3,480 00	Belyea, J. E.	6,000 00
Dawe, H.	3,060 00	MacKenzie, W. T.	3,300 00	Burns, S. E.	3,480 00
King, C. C.	3,480 00	Mahen, J. A.	3,480 00	Campbell, H. R.	3,060 00
King, K.	3,480 00	Matheson, A.	4,200 00	Carter, H. W.	3,300 00
Murphy, M. F.	3,556 00	Matheson, W. A.	5,640 00	Cormier, A. H.	3,060 00
Redmond, R. G.	3,960 00	McCulloch, L. M.	3,480 00	Estabrook, F. J.	6,600 00
Roberts, E. R.	3,562 00	McDonald, J. M.	4,920 00	Fudge, R. P.	3,420 00
Seviour, G. R.	3,562 00	McLeod, W. D.	4,320 00	Galbraith, B. H.	4,200 00
Sinnott, R. A.	3,060 00	Meagher, W. F.	3,480 00	Greig, J. P.	3,480 00
Sparkes, A. T.	4,200 00	Proude, L. W.	4,200 00	Hamm, H. M.	3,060 00
Sparkes, L. R.	3,480 00	Renouf, J. E.	3,300 00	Hargreaves, S. S.	4,440 00
<i>Nova Scotia</i>		Ross, J. H.	3,720 00	Hastings, A. L.	4,320 00
<i>Halifax:</i>		Rutherford, D. F.	6,000 00	Hastings, C. L.	3,060 00
Beed, H. P.	3,060 00	Sherwell, G. E.	3,480 00	Hubbard, D. G.	3,840 00
Boyd, A. J.	3,420 00	Small, F. C.	3,720 00	Huestis, R. S.	3,420 00
Burris, S. A.	4,200 00	Taylor, E. A.	3,480 00	Irvine, E. C.	3,840 00
Cameron, D. N.	3,480 00	Thistle, J. M.	3,060 00	Jones, K. A.	3,480 00
Cameron, G. F.	3,720 00	Tufts, A. C.	3,180 00	Kerr, D. E.	3,840 00
Cameron, M. P.	3,660 00	Urquhart, H. D.	3,600 00	Leck, H. L.	3,420 00
Carlson, A. R.	3,360 00	Venner, H. S.	3,840 00	Leeffe, J. G.	3,300 00
Carten, F. D.	3,300 00	White, H. B.	3,300 00	Logue, K. G.	3,060 00
Coffill, A. F.	5,640 00	Wilson, G. A.	3,720 00	MacDonald, T. J.	4,320 00
Cohn, E. P.	4,380 00			Mackie, A. A.	3,420 00
Collins, J. M.	3,720 00	<i>Sydney:</i>		Makenney, R. C.	3,420 00
Conn, H. R.	3,720 00	Bayne, W. F.	3,300 00	McFarlane, J. R.	3,840 00
Davison, W. P.	3,540 00	Bennett, H. T.	4,380 00	McIntyre, W. J.	3,480 00
Dickson, W.	6,600 00	Johnson, R. C.	3,060 00	McKinney, J. G.	3,060 00
Ells, D. W.	5,040 00	McKenna, R. G.	3,720 00	McNulty, G. F.	3,420 00
Fraser, A. H.	3,300 00	Mott, H. Y.	3,060 00	McPherson, R. B.	3,060 00
Fraser, C.	3,420 00	Rhude, S. B.	5,040 00	Meier, L. H.	3,300 00
Fulton, R. H.	3,300 00	Shaw, L. D.	3,300 00	Montgomery, C. D.	3,480 00
Gabriel, J. J.	3,060 00	Sullivan, F. R.	3,180 00	Moore, L. W.	3,060 00
Gandy, J. F.	3,720 00	Todd, J. R.	3,300 00	Morrison, E. K.	3,060 00
Gibbons, R. L.	3,480 00	Wilson, J. M.	3,060 00	Pugh, R. C.	3,480 00
Giffin, J. B.	3,300 00			Redstone, G. J.	3,060 00
Grant, J. R.	3,480 00	<i>Prince Edward Island</i>		Rogers, M. A.	3,060 00
Henrion, T. M.	3,060 00	<i>Charlottetown:</i>		Roxborough, F. S.	3,420 00
Hosking, C. J.	3,300 00	Bell, J. M.	3,060 00	Simms, S. M.	5,040 00
Howard, E.	3,300 00	Campbell, J. P.	3,840 00	Simon, W. J.	3,720 00
Hurst, M. D.	4,320 00	Dixon, J. W.	4,740 00	Smith, D. J.	3,060 00
Keating, F. H.	3,420 00	Forsythe, H. A.	3,060 00	Stay, E. G.	3,420 00
King, F. A.	5,040 00	Jenkins, F. S.	3,060 00	Steel, W. A.	3,300 00
Kirby, A. C.	3,600 00	Johnston, C. E.	3,060 00	Trainor, W. P.	3,360 00
Locke, T. J.	3,720 00	Johnston, O. H.	3,420 00	Wetmore, C. R.	5,040 00
		Leard, J. R.	3,840 00	Wright, P. C.	3,540 00
		MacLean, W. R.	3,840 00		
		McCormack, D. J.	3,300 00	<i>Quebec</i>	
		Shannon, F. L.	3,480 00	<i>Montreal:</i>	
		Shaw, V. L.	3,480 00	Abraham, R. R.	3,060 00
		Smith, H. M.	3,300 00	Adamson, S. D.	3,300 00
		Wotton, F. F.	3,060 00	Albert, J. N.	3,480 00

	Salary rate		Salary rate		Salary rate
Montreal—Continued		Brisebois, G.	3,600 00	Demontigny, J. R.	3,060 00
Allard, J. H.	3,300 00	Bredeur, G. W. . .	3,720 00	Denechaud, P. R..	3,540 00
Allen, L. C.	6,000 00	Brown, R. D.	3,420 00	Denis, J. P.	3,180 00
Arbour, L.	3,360 00	Buchanan, M. T. .	3,960 00	Depatie, J. A.	3,480 00
Archambault, Leon	4,200 00	Burden, G. R.	3,180 00	Derepentigny, J. P.	3,180 00
Archambault,		Cadieux, J.	4,920 00	Desaulniers, H. L.	3,720 00
Lucien	4,200 00	Cadieux, J. S.	4,200 00	Desautels, R.	4,200 00
Armitage, E. T.	3,840 00	Cadieux, R.	3,060 00	Desbarats, H. B. .	3,720 00
Arnoldi, P.	3,180 00	Caldwell, G. A.	3,480 00	Deschenes, A. D. .	3,720 00
Asselin, R. J.	3,300 00	Cameron, J. F.	3,060 00	de Serres, J.	3,300 00
Asselin, R.	4,200 00	Campeau, C. H. . .	4,080 00	Desjardins, G. G. .	3,060 00
Atkinson, R. D.	4,080 00	Carbray, F. G.	3,720 00	Desjardins, J. G. .	3,060 00
Aubin, J. A.	3,720 00	Cardin, J. B.	3,300 00	Desjardins, J. L. .	3,300 00
Bachand, C. A. . .	3,600 00	Cardin, J. O.	4,380 00	Desmarais, M.	3,060 00
Bahen, E.	3,720 00	Carey, B.	3,360 00	Desrochers, J. C. .	3,180 00
Bain, J. N.	3,480 00	Carey, L. J.	3,180 00	DesRosiers, J.	4,200 00
Baileny, A.	3,720 00	Carey, M. M.	3,060 00	Dewey, L. F.	3,060 00
Bampton, E. C. . .	4,200 00	Carlisle, L. V.	3,720 00	Dickey, H. H.	3,060 00
Barry, A. R.	3,300 00	Caron, J. G.	3,720 00	Doherty, M. G.	4,920 00
Bastien, L.	3,180 00	Caron, J. T.	3,300 00	Donovan, N. P.	4,200 00
Baxter, W. E.	4,080 00	Caron, L. A.	4,920 00	Downes, C. F.	3,180 00
Bazinnet, L.	3,180 00	Caswell, J. A.	3,300 00	Dubois, T. J.	3,360 00
Beaudry, L. G.	3,360 00	Chandler, H. L. . .	3,420 00	Dudar, V.	3,180 00
Beaudry, R. S.	3,060 00	Charlebois, J. M. .	4,320 00	Duffy, T. H.	3,420 00
Beaunoyer, C. E. .	3,840 00	Charrier, M. E. . .	3,180 00	Dufresne, S. G.	3,060 00
Beauregard, F. M.	3,720 00	Charron, J. O.	3,060 00	Duhamel, C. R.	3,180 00
Beauregard, G. R. .	3,720 00	Chartrand, L.	3,720 00	Dumesnil, G.	3,180 00
Beauregard, J. H. .	4,380 00	Choquette, J. F. . .	3,300 00	Dunsheath, J. W. .	5,520 00
Beausejour, A.	3,360 00	Chretien, A. J.	3,300 00	Edward, D. G.	4,200 00
Beckett, T. W.	3,300 00	Church, E. J.	3,960 00	Empey, C. W.	3,060 00
Bedwell, R. B.	4,200 00	Clark, R. A.	3,300 00	England, D. L.	5,640 00
Belanger, E.	3,060 00	Clarke, W. F.	3,720 00	Fenton, J. A.	3,480 00
Belanger, F.	3,120 00	Clermont, R.	3,720 00	Ferland, M.	3,300 00
Belanger, R.	3,180 00	Cloney, J. S.	3,300 00	Ferland, R.	3,300 00
Belhumeur, D.	3,720 00	Coates, T.	3,480 00	Filiatrault, E.	3,300 00
Belisle, J. A.	3,180 00	Cole, F. C.	3,720 00	Filiatrault, J. W. .	3,480 00
Bell, R. J.	3,180 00	Connolly, J. F.	3,060 00	Filion, M.	3,420 00
Benoit, G. A.	3,720 00	Cooney, M. P.	4,200 00	Fillion, M.	4,200 00
Bergeron, R.	3,180 00	Cormier, J.	3,360 00	Fillion, R.	3,420 00
Bergevin, J. A.	4,920 00	Cote, C. J.	4,020 00	Fitchett, G. W. . .	3,720 00
Bernier, C.	4,920 00	Cote, P.	4,320 00	Fitzgerald, E. J. .	3,300 00
Bernier, S. E.	7,200 00	Cotter, W.	3,480 00	Fitzpatrick, K.	3,180 00
Berthiaume, J. A. .	3,480 00	Courtois, B.	4,200 00	Fletcher, J. L.	3,300 00
Bertrand, A. J.	3,060 00	Cousineau, A.	3,720 00	Flood, F. M.	3,840 00
Bertrand, J. R.	3,060 00	Cousineau, L. O. .	3,720 00	Poisey-Foley, L. . .	4,140 00
Bertrand, P.	4,200 00	Crevier, L. H.	3,300 00	Foley, J. L.	3,300 00
Bertrand, R.	3,060 00	Crevier, P.	3,420 00	Forest, J. A.	3,600 00
Blanchard, W.	3,180 00	Cronin, L. T.	3,960 00	Forest, M. R.	5,040 00
Blaxall, W. J.	3,420 00	Currie, T. S.	4,680 00	Fortin, J. A.	3,060 00
Boivin, A.	4,200 00	Cusson, L. B.	3,180 00	Fournier, P. L.	6,600 00
Bolduc, L.	3,180 00	Dagenais, F.	3,180 00	Fox, J.	3,720 00
Bonin, M. P.	4,200 00	Dahme, J. H.	4,680 00	Fraser, J. W.	3,480 00
Booth, C. L.	6,300 00	Daigeneault, J. L. .	3,720 00	Gaboury, J. F.	4,200 00
Boucher, L.	3,180 00	Daman, R. W.	3,720 00	Gadbois, B.	3,180 00
Boulard, G.	3,300 00	Dandurand, H.	3,600 00	Gallagher, A. J.	3,960 00
Boulet, J. A.	3,060 00	Darrell, P. C.	3,720 00	Gallagher, E. J. . .	3,960 00
Boulet, L.	3,300 00	David, C. E.	4,200 00	Garipey, J. G.	3,300 00
Bourassa, R.	4,320 00	David, L. R.	3,180 00	Garneau, C. E.	3,060 00
Bourdon, Rene	3,960 00	Davidson, R. M. . .	5,040 00	Gass, R. A.	3,420 00
Bourdon, Romeo . .	3,420 00	Davies, R. G.	3,180 00	Gauthier, L. J.	3,960 00
Boutin, A. E.	3,840 00	Davis, A. M.	3,060 00	Gauthier, Marcel .	5,520 00
Boyd, A. C.	3,300 00	Dawson, J. C.	3,720 00	Gauthier, Maurice .	3,300 00
Boyer, S. P.	3,720 00	Delorme, R. A.	3,300 00	Gauvin, A.	3,720 00
Bray, A.	3,840 00	Demaisonneuve, G.	3,300 00	Gavin, T. C.	3,720 00

	Salary rate		Salary rate		Salary rate
Montreal—Continued		Karch, B.	3,180 00	Loiselle, P. E.	3,600 00
Gee, H. W.	4,680 00	Kavanagh, H. G. ..	3,480 00	Lortie, G. A.	3,960 00
Gervais P. P.	3,600 00	Kavanagh, T. W. ..	3,960 00	Lovitt, H. W.	3,060 00
Gervais, R.	3,720 00	Kearns, E. M.	3,060 00	Lumsden, R. C. ..	3,840 00
Gilardeau, H.	3,300 00	Kearns, J. F.	3,420 00	Lynch, J. D.	3,720 00
Gilbert, I. W.	3,300 00	Keefer, R. G.	3,180 00	MacDonald C. G. ..	3,300 00
Gilbert, M.	3,300 00	Keleher, D. F.	3,420 00	MacDonald, V.	4,200 00
Gillespie, R. C.	3,600 00	Kelley, H. W.	3,420 00	Macfie, J. D.	4,320 00
Girardin, E. A.	3,300 00	Kelly C. E.	3,480 00	MacKenzie, N. D. ..	3,300 00
Gioux, A.	3,300 00	Kerwin, W. F.	3,300 00	MacRae, M.	3,060 00
Gobeil, L.	3,180 00	Kidd, F.	4,200 00	Madge, F. K.	3,960 00
Gogarty, E. P.	3,420 00	Knott, T. E.	3,720 00	Mansfield, G. H. ..	4,200 00
Gould T. B.	3,480 00	Labbee, J. A.	4,920 00	Mantha, J. F.	3,060 00
Goulet, J. A.	3,060 00	Labelle, J. Z.	5,640 00	Marchand,	
Graham, A. R.	4,380 00	Labelle, L. D.	3,420 00	Raymond	3,300 00
Graham, G. D.	4,200 00	Laberge, M.	3,840 00	Marchand,	
Grant, T. G.	3,720 00	Labrie, A. J.	3,720 00	Robert	3,600 00
Gratton, A.	3,720 00	Lachance, B.	3,180 00	Marchant, P. R. ..	4,200 00
Gray, G.	3,720 00	Lachapelle C.	4,920 00	Marconi, W. A. ..	3,300 00
Green, F.	3,300 00	Lacombe, R. J.	4,920 00	Martin, J.	3,420 00
Gregoire, J. O.	4,920 00	Lacoste, R.	3,060 00	Martin, J. B.	4,080 00
Gregoire, R.	3,180 00	Laflamme, G.	3,300 00	Massue, J. J.	3,180 00
Gregory N. V.	5,640 00	Laflamme, J. E.	3,360 00	Matte, C. A.	3,420 00
Griffin, R. J.	3,720 00	Lafleche, J. L.	3,060 00	Maxwell, T. A.	4,080 00
Guerette, F.	3,300 00	Lafond, P. H.	3,300 00	McCaffrey, V.	3,840 00
Guerlin, L. H.	3,420 00	Laliberte, J. M.	3,720 00	McCallum, T. E. ..	5,640 00
Guthrie, J. W.	3,060 00	Lalumiere, E.	4,320 00	McCausland, L. A. ..	3,180 00
Haan, P. J.	3,480 00	Lamarre, C.	3,600 00	McDonald, J. D. ..	3,180 00
Haley, A. D.	3,060 00	Lambert J. H.	4,680 00	McDonald, J. H. ..	3,720 00
Hamilton, L. F.	3,300 00	Lamothe, P.	3,180 00	McEachen, E. C. ..	3,060 00
Handyside, K. A. ..	3,960 00	Lamoureux, B.	3,300 00	McEntee, W. J.	6,300 00
Harrop, R.	3,720 00	Lamoureux, O.	3,060 00	McEntyre, J. G.	8,400 00
Hayes K. P.	4,080 00	Langevin, J.	3,480 00	McGee, W.	3,840 00
Hebert, G. P.	3,960 00	Lapierre, G.	3,300 00	McGinnis, R.	3,840 00
Hebert, J. A.	3,300 00	Laroche, M. J.	3,600 00	McIntosh, A. J.	3,480 00
Hebert, J. R.	3,300 00	Larose, G.	4,080 00	McIsaac, G. R.	3,600 00
Henderson, J. E. ..	3,720 00	Larue, J. P.	3,960 00	McKenna, J. L.	3,300 00
Hercux, P. R.	3,420 00	Lasalle, J. F.	3,720 00	McKinnon, G. F. ..	3,720 00
Heslton, H. T.	4,200 00	Lavallee, G. R.	3,420 00	McLaughlin, D. J. ..	3,960 00
Hickey, H. F.	4,200 00	Lavallee, L.	3,960 00	McMorrow, J. J. ..	6,300 00
High, J.	3,300 00	Lavoie, H.	4,320 00	McNaughton,	
Hochar, C.	3,180 00	Lavoie, J. P.	3,840 00	M. E.	4,200 00
Hogan E. W.	3,420 00	Leach, G. E.	3,600 00	Melancon, L.	3,060 00
Hogue, D.	3,720 00	Leblanc, F.	3,060 00	Melancon, P.	3,180 00
Holland, D. H.	4,320 00	Leblanc, G.	3,180 00	Melvin, J. W.	3,480 00
Hopton, C. A.	3,720 00	Leblanc, L. F.	3,180 00	Mercure, L. C.	3,300 00
Horn, S. Q.	3,960 00	Leblanc, R. R.	3,180 00	Merleau, L. T.	3,600 00
Houle, M.	3,300 00	Lebourdais, L. E. ..	3,540 00	Michaud, P. A.	3,300 00
Howell, J. G.	4,380 00	Lecours, J. P.	3,060 00	Miller, J. L.	3,180 00
Huard, J.	3,300 00	Lecuyer H.	3,660 00	Milligan, C. H.	3,180 00
Huberdeau, G.	3,420 00	Ledoux, J. C.	3,720 00	Milne, J. B.	3,720 00
Hylop, I. H.	3,300 00	Ledoux, P. E.	3,300 00	Mireault, R. J.	3,420 00
Jackson, A.	3,420 00	Leduc, J. B.	3,060 00	Mondor, L.	3,660 00
Jackson, F. H.	4,320 00	Leduc, R.	3,180 00	Montgrain, A.	3,420 00
Jackson, G. H.	3,720 00	Lefebvre, F.	3,360 00	Mooney, M. F.	3,300 00
Jackson, G. M.	4,920 00	Legault, J. C.	3,060 00	Morin, H.	3,960 00
Jackson, M. W.	3,060 00	Leger, J. F.	4,080 00	Morrison, G. W. ..	3,720 00
Jasmin, P.	3,300 00	Lemay, R.	4,920 00	Moullins, C. E.	3,300 00
Jobin, L.	3,180 00	Lemoine, H. M.	3,720 00	Mulhall, P. S.	3,480 00
Jodoin, G.	3,180 00	Leonard J. A.	3,960 00	Mullins, C. E.	4,380 00
Jodoin, J. O.	3,180 00	Leroux, J. M.	4,200 00	Murphy, W. T.	4,080 00
Johnson, T. R.	3,300 00	Lesellieur, L.	3,720 00	Murray, S. J.	3,480 00
Jokisch A.	3,180 00	Lessard, J. R.	3,720 00	Nadeau, H. P.	3,180 00
Joubert, R.	5,400 00	Lewis, F.	4,200 00	Nadeau, R.	3,180 00
				Nagle, V. A.	3,840 00

	Salary rate		Salary rate		Salary rate
<i>Montreal—Concluded</i>					
Newill, P.	4,200 00	Sabourin, M. E. ..	3,000 00	Vogan, W. R.	4,200 00
Newton, T. C.	5,640 00	St. Jacques, R. ...	3,720 00	Waechter, G. J. ...	3,300 00
Noel, P. E.	3,180 00	St. Louis, J. H. ...	4,920 00	Wallace, C. G.	4,200 00
Norton, M.	3,840 00	St. Onge, H.	3,720 00	Walton, G. O.	3,300 00
Nurse, E. P.	3,720 00	Salvesen, I. E.	4,200 00	Walton, H. G.	3,300 00
Nutt, P. K.	6,300 00	Sanders, J. G.	3,840 00	Ward, K. J.	3,480 00
O'Connor, E. M. ...	3,720 00	Sareault, H.	3,300 00	Watson, C. M.	3,300 00
O'Keefe, J. F.	3,480 00	Sidorehuk, M.	4,080 00	Watt, W. R.	3,840 00
Packard, H. L.	3,960 00	Slattery, M. J.	3,360 00	Weiss, J. G.	3,300 00
Page, J.	3,300 00	Smith, E. W.	3,420 00	Wheeler, E.	3,300 00
Pallot, E. J.	3,720 00	Smith, F. C.	3,300 00	White, P. J.	3,600 00
Paquin, J. W.	6,300 00	Smith, G. T.	4,200 00	Williams-Guy,	
Paquin, M.	3,720 00	Smith, H. A.	3,420 00	G. R.	3,360 00
Pare, J.	4,200 00	Smith, R. F.	4,920 00	Wilson, C. C.	3,300 00
Parker, A. R.	4,080 00	Smyth, E. H.	3,720 00	Wilson-Smith, R. .	3,180 00
Parker, T. M.	4,920 00	Smyth, K. G.	3,840 00	Wolfe, C. R.	3,300 00
Parkinson, H.	4,200 00	Steele, R. E.	3,720 00	Wright, R. I.	4,200 00
Parsons, M. M.	3,300 00	Stephenson, J. R. .	4,200 00	Wylie, W. A.	3,180 00
Patenaude, G.	3,060 00	Stevens, S. A.	3,480 00	Young, H. F.	3,300 00
Paulet, A.	3,180 00	Stewart, D. J.	3,720 00	<i>Quebec:</i>	
Payette, R. P.	3,180 00	Stewart, K. J.	3,180 00	Barry, J. J.	3,060 00
Pearce, J. K.	3,300 00	Stewart, O. H.	6,300 00	Beach, H. V.	4,080 00
Pellerin, L. E.	3,180 00	Stock, J. A.	3,300 00	Belanger, J.	3,720 00
Perrier, E.	3,300 00	Struthers, W. F. .	4,380 00	Belanger, P.	3,300 00
Perron, F.	3,720 00	Stump, J. C.	3,720 00	Benoit, R.	3,060 00
Perron, J. V.	3,960 00	Sutcliffe, L.	3,180 00	Blais, J. M.	3,720 00
Phaneuf, G. V.	3,060 00	Sweeney, W.	3,840 00	Boisvert, J.	3,300 00
Piche, P. E.	4,200 00	Syblonak, A.	5,520 00	Boivin, J. A.	3,480 00
Picotte, J. C.	3,180 00	Tait, M. T.	3,180 00	Bolduc, C. H.	5,640 00
Pitblado, C. B.	4,200 00	Taucher, J. J.	3,720 00	Bolduc, J. D.	4,320 00
Pitt, F. P.	4,320 00	Taylor, E. A.	3,720 00	Carpentier, J. L. .	3,720 00
Plamondon, P.	3,360 00	Taylor, L.	5,640 00	Carrier, C. W.	5,200 00
Plante, V.	4,200 00	Taylor, L. R.	5,640 00	Clavet, R.	5,040 00
Poirier, L. T.	4,380 00	Tellier, J. A.	3,720 00	Colley, G.	3,720 00
Poitrass, J. T.	4,200 00	Temple-Hill, C. .	5,640 00	Cote, J. E.	3,420 00
Poliquin, J. A.	4,380 00	Terroux, J. H. ...	3,420 00	Coulonval, F.	6,600 00
Pontbriand, J. O. .	3,300 00	Theberge, G.	3,600 00	Croteau, P.	3,300 00
Pope, J. N.	6,600 00	Theriault, J. A. .	3,480 00	Curdeau, M. J. .	3,060 00
Pounds, E. A.	4,320 00	Therault, R. E. .	4,200 00	Davy, R. F.	3,180 00
Powers, M. F.	3,840 00	Therrien, B.	3,180 00	Desjardins, J. R. .	3,420 00
Prevost, J.	3,120 00	Thibodeau, E.	3,720 00	Dussault, J. J. ...	3,060 00
Prevost, L.	3,840 00	Thistlewaite, F. J.	3,300 00	Faguy, J. P.	3,180 00
Pridmore, W. H. ..	3,840 00	Thomas, G.	4,200 00	Faure, C. C.	4,200 00
Proulx, N.	4,920 00	Thornborrow,		Fournier, J. L. ...	3,060 00
Pugsley, P. G.	4,320 00	T. R.	3,420 00	Garneau, J. E. ...	3,300 00
Punde, W.	4,200 00	Toupin, R.	4,080 00	Gendron, R.	3,300 00
Purell, T. W.	3,480 00	Townson, H.	3,300 00	Germain, P.	3,300 00
Quinn, G. A.	4,200 00	Tremblay, F.	3,300 00	Gingras, J. P.	3,720 00
Racine, J. H.	4,200 00	Tremblay, J. P. ..	3,720 00	Gingras, J. R.	4,320 00
Raymond, J. R.	4,200 00	Tremblay, P. P. .	3,300 00	Gourdeau, G. R. .	3,840 00
Reavely, S. D.	4,920 00	Tremblay, R.	3,720 00	Grenier, F. J.	3,720 00
Renault, M. T.	3,300 00	Trempe, J. E.	3,060 00	Guimont, Jos. L. .	3,420 00
Rheault, H.	3,840 00	Trempe, L. J.	3,180 00	Guimont, J. Leon	4,320 00
Richer, E. J.	3,180 00	Trihey, K. M.	3,600 00	Labbe, J. A.	3,060 00
Richer, G.	4,200 00	Trudel, J. L.	3,300 00	Lachance, J. E. .	4,320 00
Riopel, C. A.	5,040 00	Tully, G. V.	3,420 00	Lafrance, A.	3,300 00
Rivard, L. T.	4,200 00	Turgeon, G.	3,840 00	Lafrance, J. M. .	3,720 00
Robert, R.	4,200 00	Vaillancourt, J. O.	3,300 00	Lamontagne, J. G.	3,120 00
Robson, R.	3,700 00	Vaillancourt, O. J.	3,600 00	Langelier, M. P. .	3,600 00
Roch, L. P.	3,180 00	Valin, G.	3,300 00	Lavallee, C. A. .	3,120 00
Rousseau, C.	4,200 00	Valiquette, F. E. .	3,060 00	Lebeuf, G.	4,200 00
Roy, J. E.	4,200 00	Viens, O.	4,320 00	Lemay, J. J.	3,300 00
Roy, J. O.	4,200 00	Vincelli, D.	3,720 00	Lemieux, J. H. ...	3,480 00
Russellmurray, H.	3,180 00	Vincent, C. J.	3,180 00	Lemieux, P.	4,200 00

	Salary rate		Salary rate		Salary rate
<i>Quebec—Concluded</i>					
Lessard, J. J.	3,420 00	MacDonald, C. H.	3,960 00	Cameron, G. C. ..	3,060 00
Letourneau, P. Y.	3,060 00	Maybee, D. E.	5,160 00	Carroll, F. G.	3,060 00
Marchand, J. G. ..	4,200 00	Miller, A. C.	3,060 00	Clancy, B. M.	4,200 00
Masson, J. M.	5,520 00	Mulligan, A. C. ..	3,060 00	Cochlin, F. G.	3,060 00
Mathieu, J. A.	3,600 00	Nicholson, C. N. .	3,060 00	Cockburn, R. B. ..	3,060 00
Mercier, J. O.	3,060 00	Nolan, V. A.	4,320 00	Cole, C. A.	3,060 00
Mignault, E. J. ..	3,600 00	Parker, H. A.	5,400 00	Coleman, W. J.	3,180 00
Moreau, J. E.	3,540 00	Pattick, L. C. ..	3,480 00	Collins, R. A.	3,540 00
Morency, F. L.	3,180 00	Roper, C. A.	3,480 00	Condy, K. J.	3,060 00
Nadeau, A. A.	3,060 00	Rorabeck, M. D. .	3,480 00	Cottrell, W. W. ..	3,420 00
Noreau, A. T.	3,180 00	Shier, E. M.	3,600 00	Coulter, D. M. ..	6,300 00
Page, M.	3,300 00	Simmons, W. G. ..	3,420 00	Crawford, C. F. ..	3,720 00
Picard, P. E.	3,180 00	Stephenson, I. ...	3,840 00	Creen, J. N.	4,440 00
Poisson, P.	3,720 00	Stiver, E. R.	3,960 00	Dales, C. B.	3,060 00
Potvin, R. J.	3,300 00	Sutherland, H. I. .	3,060 00	Darbyson, G. C. ..	3,720 00
Pouliot, J. L.	5,040 00	Watson, J.	4,880 00	Dingle, J. G.	3,060 00
Ratelle, J. E.	3,300 00	Weston, C. S.	3,960 00	Dockrill, C. F. ...	3,060 00
Rioux, J. A.	3,060 00			Donahoe, F. J. ..	3,420 00
Rondeau, M. J. ..	3,420 00	Fort William:		Donald, H.	3,060 00
Royer, L. O.	3,060 00	Aalto, A. V.	3,300 00	Dorland, C. P. ...	3,180 00
Ruel, J. M.	3,300 00	Bailey, J. A.	3,300 00	Duckett, J. W. ...	3,420 00
Simard, F. J.	4,200 00	Blennerhassett,		Dutton, F. E.	3,300 00
Thivierge, J. A. ...	3,360 00	W. A.	5,700 00	Eager, R. J.	3,420 00
Tremblay, J. G. ..	3,720 00	Bowell, F.	3,060 00	Edwards, A. N. ...	3,840 00
Trudel, A. A.	3,300 00	Bryan, F. J.	3,420 00	Eyre, A.	3,540 00
Turcot, L.	3,720 00	Dack, L. D.	3,600 00	Fair, J. R.	3,060 00
Vaillancourt, A. L.	3,180 00	Dott, R. M.	5,400 00	Folkard, C. J. ...	3,060 00
Vallee, L. J.	3,840 00	Drombolis, A.	3,480 00	Fraser, C. G.	4,320 00
Varin, J. L.	4,920 00	Ellis, F. E.	3,060 00	Geddie, R. O.	3,060 00
Villeneuve, J. G. ..	3,420 00	Evans, E. B.	3,300 00	Golding, G. F.	3,060 00
Voyer, G.	3,180 00	Faulkner, H. L. .	4,320 00	Grant, W. G.	3,060 00
Voyer, J. G.	3,540 00	Hill, J. L.	3,300 00	Greenwell, A. H. .	4,200 00
White, E. J.	4,320 00	Holland, A. N. ...	3,060 00	Hamilton, D. I. ...	4,200 00
<i>Sherbrooke:</i>		Hunter, R. J.	3,600 00	Henebery, M. F. .	3,420 00
Alcorn, F. H.	4,920 00	Manson, J. R.	3,360 00	Hentig, J. N.	3,300 00
Alley, A. H.	3,480 00	McEwen, A. H. ...	3,300 00	Hewitson, H. O. .	3,720 00
Barre, J. N.	3,180 00	McMahon, L. H. .	3,480 00	Hind, F. K.	3,060 00
Choquette, J. R. ...	3,420 00	Menuz, G.	3,960 00	Hoyle, R.	5,040 00
Cordeau, G. H.	3,300 00	Morton, A.	3,060 00	Hughes, W. C. ...	3,600 00
Dumais, J. M.	3,180 00	Rintoul, C. K. ...	3,060 00	Ironsides, J. O. ...	3,600 00
Gilham, R. A.	5,040 00	Stitt, M. E.	3,420 00	Jarvis, A. W.	3,300 00
Gorman, V. R.	4,440 00	Taylor, J. S.	3,420 00	Jones, G. W.	3,300 00
Harris, R. J.	3,180 00			Kershaw, T. F. ...	3,060 00
Lamoureux, E. A. .	3,180 00	Hamilton:		Korman, C. R. ...	3,420 00
Leech, H. W.	3,300 00	Anderson, C. A. ..	3,480 00	Lamont, J. D.	3,300 00
Legris, G. M.	3,480 00	Armour, J. V.	3,300 00	Langstaff, E. R. .	3,300 00
Pearson, R. S.	3,180 00	Armstrong, W. H. .	3,060 00	Leask, J.	3,060 00
Rossignol, M. G. ...	3,600 00	Arthur, H.	3,720 00	Lee, F. A.	3,180 00
Trotter, J. J.	3,060 00	Assmusen, C. J. ...	5,040 00	Madden, R.	4,200 00
<i>Ontario</i>		Baldwin, H. J. ...	3,180 00	Main, C. G.	3,480 00
<i>Belleville:</i>		Baldwin, H. W. ...	4,320 00	Martin, N. K.	4,320 00
Braden, A. J.	3,060 00	Basley, H. C.	3,060 00	McAlpine, D. H. .	3,300 00
Brennan, R. J.	3,480 00	Beech, J. E.	3,060 00	McKinlay, R. S. .	3,120 00
Brisbin, J. O.	3,060 00	Bender, R. J.	3,420 00	McLay, F. A.	3,480 00
Clarke, F. P.	3,060 00	Best, R. A.	4,200 00	McRae, A. R.	3,180 00
Elliot, E. W.	4,320 00	Billings, W.	4,200 00	Mellor, H. F.	4,320 00
Graves, J. W.	3,660 00	Blandy, G. A.	3,060 00	Mercer, D. A.	3,840 00
Hinchey, R. R.	3,060 00	Bouskill, D. H. ...	3,300 00	Meyer, T. H.	3,840 00
Hoard, S. S.	3,180 00	Bowman, H. S. ...	3,300 00	Miller, C. A.	3,060 00
Ketcheson, A. H. .	4,920 00	Bowstead, C. H. .	3,060 00	Miller, J. H.	3,180 00
Lancaster, F. J. ..	3,600 00	Brook, J.	3,300 00	Mills, A. S.	3,420 00
		Brooks, T.	3,060 00	Moore, T. G.	4,320 00
		Brown, A.	3,720 00	Morris, H. A.	4,200 00
		Brown, M. G.	3,060 00	Morrissey, J. R. .	5,520 00
		Bull, H. F.	6,000 00	Mulholland, J. W.	3,720 00
		Callon, F. J.	3,060 00		

	Salary rate		Salary rate		Salary rate
Hamilton—Concluded					
Murley, M. E.	3,060 00	Ball, R. M.	3,060 00	Roulston, H. J. ..	3,420 00
Nelson, R. W.	3,060 00	Basham, F. W. ...	3,480 00	Rowden, R. S.	4,920 00
Newlands, W.	3,060 00	Behr, P. B.	3,480 00	Rudd, D. S.	3,960 00
Nicholson, F. B. ...	3,060 00	Bevan, A. R.	4,920 00	Savage, R. J.	3,480 00
Nicholson, W.	4,320 00	Blake, W. C.	3,420 00	Sedgwick, A. V. ..	4,380 00
Nicholson, Walter	4,440 00	Brittain, E. L.	3,180 00	Smith, R. W.	3,180 00
Noxon, A. G.	3,060 00	Burrows, H. E.	3,480 00	Snyder, M. S.	4,380 00
O'Neil, T.	4,440 00	Campbell, K. A. ..	3,180 00	Stuart, D. M.	3,060 00
Orford, W. M.	3,720 00	Carroll, J. H.	3,060 00	Toll, M. J.	3,720 00
O'Sullivan, J. E. ..	3,420 00	Charlton, J. H. ...	3,600 00	Turvey, J. R.	3,660 00
Parker, A. J.	3,480 00	Crich, H. E.	3,720 00	Vair, H. H.	6,300 00
Phillips, T. B.	3,060 00	Dam, J. C.	3,300 00	Vallance, A.	3,480 00
Pierce, G. D.	3,420 00	Dennis, H. F.	3,060 00	Weeks, W. J.	3,480 00
Poole, H. C.	3,860 00	Dickinson, J. M. ..	3,720 00	Weir, G. C.	3,720 00
Porteous, J. D. ...	3,060 00	Donnelly, T. E.	4,920 00	Weldon, F. J.	4,320 00
Precious, E. M.	3,480 00	Donohue, M. F. ..	4,200 00	Welsh, D.	3,300 00
Pree, M. B.	3,060 00	Dougall, D.	3,060 00	Wigle, J. T.	6,300 00
Reeves, J. S.	7,500 00	Douglas, A. J.	4,380 00	Williams, A. L. ...	4,200 00
Rehlinger, L. F. ...	3,840 00	Dunn, H. M.	3,060 00	Wilson, R. B.	3,060 00
Richards, H.	4,080 00	Easton, R. L.	3,960 00	Woolley, A. C. ...	4,320 00
Richardson, H.	3,420 00	Ellis, A. O.	6,600 00	Ottawa:	
Richardson, H. A.	3,840 00	Featherston, M. H.	3,060 00	Allison, A. A.	3,360 00
Richmond, G. H. .	4,200 00	Ferguson, A. H. ...	3,960 00	Archambault, P. E.	3,480 00
Rolland, W.	4,200 00	Flood, M. N.	3,420 00	Ardouin, J. F.	5,640 00
Rumball, J. K.	3,480 00	Gardiner, R. E.	3,420 00	Ashe, E. L.	4,480 00
Ryan, F. J.	3,720 00	Goodbourn, W. A. .	3,960 00	Bain, S. E.	4,380 00
Scott, G. B.	3,840 00	Goodger, N. M. ...	3,840 00	Beaven, H. F.	4,920 00
Sloan, G. O.	3,480 00	Gorman, J. P.	3,060 00	Blanchfield, F. H.	4,920 00
Smith, C. J.	3,060 00	Grandin, F.	3,480 00	Bogart, A. N.	4,080 00
Smith, K. H.	4,320 00	Greenlees, F. H. ..	3,480 00	Bond, S. R.	4,200 00
Taylor, N. E.	3,840 00	Grose, J. C.	4,200 00	Botterell, G. F. ...	3,060 00
Thompson, W. A. .	3,480 00	Hanson, C. G.	3,480 00	Bowyer, T. H.	3,060 00
Tuck, H. A.	3,060 00	Haynes, F.	3,420 00	Bradley, W. G.	3,180 00
Weaver, A.	3,480 00	Hewson, A. L.	3,060 00	Breckenridge, R. G.	3,300 00
Webb, D. L.	3,840 00	Hodgins, M. H. ..	3,960 00	Bullock, K. W.	3,840 00
Wettlaufer, R. W.	3,180 00	Hooley, J. W.	3,840 00	Burkholder, L. C. .	4,080 00
Williams, F. J.	4,020 00	Hunt, R. C.	4,380 00	Burwash, H. M. ...	3,180 00
Wilcox, G. H.	3,480 00	Hunter, W. E.	3,960 00	Cadieux, L. J.	3,060 00
Wilson, E. L.	3,720 00	James, F. J.	3,060 00	Cluffe, G. J.	3,480 00
Wren, J.	6,300 00	Knapp, G. L.	3,180 00	Coons, H. L.	3,060 00
Kingston:					
Armstrong, A. W. .	3,300 00	Knott, J. M.	3,480 00	Corcoran, L. F. ...	3,480 00
Bradley, L. D.	3,060 00	Leahy, W. P.	3,060 00	Dagg, P.	3,060 00
Carson, G. E.	6,000 00	Lee, N. F.	3,420 00	Daoust, J. H.	3,300 00
Cheeseman, H. G. .	3,480 00	Leeming, R. P. ...	3,180 00	Davy, W. J.	3,480 00
Cochrane, J. J.	3,300 00	Leyden, C.	5,040 00	Dear, J. W.	3,420 00
Cournoyea, J. A. ...	3,060 00	Maitland, E. A. ..	3,840 00	Delacourt, A. F. .	3,960 00
Cunningham, S. B.	3,180 00	McArthur, C.	3,720 00	Deslauriers, J. A. .	3,360 00
Gummer, W. H. ...	3,300 00	McKenzie, J. D. ..	3,420 00	Devine, L. M.	3,060 00
Haffner, F. A.	3,720 00	McKercher, J. A. .	3,540 00	Dick, P. G.	3,960 00
Hepburn, H. H. ...	3,060 00	Merkley, R. C.	3,060 00	Dobson, M. A.	3,660 00
Juby, H. W.	3,060 00	Morgan, H. G. ...	4,320 00	Ellis, D. L.	3,480 00
Lawrence, R. J. ...	3,840 00	Nelson, L. R.	4,080 00	Evans, T. J.	3,600 00
McNally, J. E.	3,480 00	O'Donnell, W. T. .	4,920 00	Favrot, E. P.	3,720 00
McNeely, W. A. ...	3,840 00	Oliver, C. C.	4,320 00	Fellowes, K.	7,800 00
Nicholson, W. J. ...	3,720 00	Orr, H. I.	7,200 00	Forbes, W. N.	4,080 00
Porter, H. L.	3,960 00	Perkins, A. G.	3,480 00	Garland, S.	5,400 00
Robinson, G. M. ...	4,200 00	Perry, C. E.	3,480 00	Gervais, J. G.	3,300 00
Wallis, E. A.	3,720 00	Powell, J. G.	3,300 00	Gorman, H.	4,080 00
London:					
Arnold, K. A.	3,180 00	Rappaport, M. ...	3,300 00	Gossage, C. W.	4,320 00
Aseltine, H. S.	3,300 00	Ribbany, G. F. ...	3,060 00	Grigor, A. M.	3,180 00
Bacon, T. E.	3,600 00	Robson, E. J.	3,060 00	Hagan, B. G.	3,360 00
		Robson, E. M.	3,060 00	Hall, D. A.	3,180 00
		Rodgman, W. K. ...	3,060 00	Heggtveit, C. E. ..	3,180 00
		Ross, C. G.	3,060 00	Henderson, G. C. ...	3,660 00

	Salary rate		Salary rate		Salary rate
<i>Ottawa—Concluded</i>		<i>Toronto:</i>			
Hopper, A. L.	3,840 00	Alexander, W. K. ...	3,840 00	Death, G. F.	3,480 00
Hughes, J. J.	3,180 00	Allen, H. C.	3,720 00	De Moulipied,	
Humphrys, F. A. ...	4,380 00	Allen, R. O.	3,960 00	W. B.	3,060 00
Ingersoll, H. K. ...	3,840 00	Allwards, H.	3,780 00	Devey, C. H.	3,660 00
Jean, J. A.	3,840 00	Anderson, J. A. ...	3,480 00	Diegel, C. E.	4,080 00
Keilty, J. C.	4,140 00	Andrews, C. L. ...	3,840 00	Dimma, W. R.	3,480 00
Keyes, P. F.	3,480 00	Archer, C. W.	3,420 00	Dinsmore, K. M. ...	1,380 00
Lachance, J. H. ...	3,480 00	Archer, K. T.	3,420 00	Doidge, C. S.	3,180 00
Laroche, A.	3,060 00	Arthur, F. J.	4,320 00	Donnell, W. E. ...	3,060 00
Laverdure, J. M. ...	5,700 00	Ashbourne, E. L. ...	5,700 00	Down, A.	4,380 00
Leach, W. R.	5,700 00	Bagnall, J. M.	3,840 00	Dowson, K. W. ...	3,420 00
Lemieux, C. E.	4,320 00	Bailey, F. R.	3,300 00	Duncan-Clark,	
Lindsay, J. D.	3,180 00	Bailey, H. A.	3,360 00	R. B.	3,480 00
Lowe, N. D.	3,120 00	Baldwin, W. S. ...	4,680 00	Duncanson, C. R. ...	3,960 00
MacKenzie, A. T. ...	3,960 00	Banning, C. R. ...	4,680 00	Dunkley, H. W. ...	4,680 00
Matheson, H. M. ...	5,040 00	Barclay, G. F.	5,040 00	Dyce, H. B.	3,060 00
McEachern, B.	3,060 00	Bartlett, H. F.	4,440 00	Elliott, G. A.	3,360 00
McLaughlin, D. D. ...	3,480 00	Bates, J. H.	3,420 00	Elliott, S. A.	3,840 00
McMahon, F. D. ...	3,180 00	Beattie, C. M.	4,440 00	Ellis, G. C.	3,480 00
McMillan, A.	3,300 00	Beer, F. G.	7,500 00	Emerson, G. F. ...	3,960 00
Molloy, S. G.	4,920 00	Bell, W. C.	3,600 00	Emerson, T. R. ...	3,060 00
Morrisey, E. J.	3,600 00	Birkin, J. H.	3,180 00	Engers, A.	3,360 00
Munroe, A. F.	4,380 00	Bliss, W. F.	3,360 00	Falconer, D. R. ...	4,320 00
Neville, B.	3,360 00	Boddy, E. H.	3,060 00	Farrell, G. S.	3,480 00
O'Connor, A. E. ...	3,960 00	Bolsby, J. A.	3,180 00	Farrow, E. H.	3,480 00
Ouellette, R. S. ...	4,320 00	Bond, F.	3,480 00	Fernie, D.	3,480 00
Pack, F. L.	4,200 00	Bonner, W. G.	3,840 00	Ferris, E.	3,420 00
Patenaude, J. C. ...	4,320 00	Boughner, C. T. ...	3,960 00	Fitzgerald, J. P. ...	3,960 00
Perrott, F. R.	4,380 00	Boyd, D. C.	3,060 00	Flynn, W. B.	3,840 00
Peters, N.	4,380 00	Bradwin, A. M. ...	3,060 00	Foley, C. L.	3,780 00
Phair, T. H.	3,600 00	Bray, E. A.	3,060 00	Foweracker, H. A. ...	3,060 00
Pihl, E.	3,840 00	Broadhead, W. N. ...	3,060 00	Fowler, H. B.	3,960 00
Pion, L. J.	3,060 00	Broley, N. F.	3,960 00	Fox, L. R.	3,060 00
Pratte, J. L.	3,180 00	Brothers, W. G. ...	3,480 00	Frampton, T. R. ...	3,480 00
Pridham, H. A.	3,060 00	Brown, G. C.	3,420 00	Fraser, M. C.	3,060 00
Primeau, C. W. ...	4,080 00	Buck, A. A.	3,480 00	Fraser, W. B.	3,720 00
Rawlings, J.	3,360 00	Caldwell, T. R. ...	3,060 00	Frith, M. L.	3,480 00
Reinhardt, G. H. ...	3,480 00	Cameron, C. D. ...	3,060 00	Galbraith, D. M. ...	3,060 00
Rice, G. P.	5,040 00	Cameron, D. B. ...	3,480 00	Gale, S. E.	3,480 00
Richardson, D. H. ...	3,120 00	Cameron, R. L. ...	4,320 00	Gallagher, J.	3,480 00
Robillard, J. T. ...	3,480 00	Campbell, D. W. ...	3,060 00	Garland, H. E.	3,480 00
Ross, J. A.	4,080 00	Catto, W. R.	4,200 00	Gedge, T. G.	3,720 00
Salley, L.	3,060 00	Chamberlain, T. S. ...	3,480 00	Gellatly, M. R. ...	3,960 00
Scott, A. J.	3,180 00	Childs, B. G.	3,180 00	Glionna, L. E.	3,060 00
Sharpe, H.	3,480 00	Christian, W. E. ...	3,060 00	Goulding, J.	3,960 00
Sommerville, J. B. ...	3,060 00	Clark, H. H.	3,840 00	Gowen, E. G.	3,300 00
Spicer, J. M.	3,180 00	Coad, E. H.	3,060 00	Graham, C. N. ...	3,840 00
Steeds, J. R.	3,300 00	Cole, H. N.	3,660 00	Graham, F. J.	6,000 00
Steele, J. K.	3,660 00	Collins, G. R.	3,480 00	Grandin, T.	4,680 00
Swan, C. J.	3,060 00	Colwell, N. R. ...	3,060 00	Gray, E. A.	3,060 00
Tait, H. R.	3,060 00	Conlin, A. A.	3,060 00	Gray, G. E.	3,420 00
Taylor, A. W.	3,720 00	Cooke, R. F.	3,480 00	Gray, R. W.	3,960 00
Taylor, E.	3,060 00	Cooper, F. R.	3,060 00	Greaves, D. C. ...	3,060 00
Tobin, J. R.	3,840 00	Corcoran, F. G. ...	3,420 00	Grieve, G. S.	3,060 00
Toppings, W.	3,060 00	Cornfoot, K. B. ...	3,960 00	Griffiths, R. W. ...	3,480 00
Turgeon, E.	5,040 00	Cox, T. H.	3,300 00	Haight, S. G.	3,300 00
Van Dusen, F. L. ...	4,440 00	Crammond, J. B. ...	3,720 00	Haki, M. R.	3,180 00
Villeneuve, W. M. ...	3,840 00	Crawley, N. L. ...	3,960 00	Halliwell, A.	3,480 00
Watson, J. G.	3,480 00	Cumming, A. P. ...	4,200 00	Hanna, W. G.	3,180 00
Whittaker, T. K. ...	3,720 00	Dales, W. M.	3,420 00	Harding, F. V. ...	3,960 00
Williams, H. G. ...	3,060 00	Darrell, R. W. ...	3,060 00	Hardwick, L. E. ...	3,360 00
Wilson, A. A.	3,480 00	Dean, R. H.	3,720 00	Harrington, B. ...	3,480 00
Wiltzie, W. B.	3,180 00	Dearness, J. W. ...	3,060 00	Hart, L. N.	3,060 00
				Hauch, E. G.	5,040 00

	Salary rate		Salary rate		Salary rate
<i>Toronto—Continued</i>					
Hawkins, G. S. . .	3,600 00	Mann, A. E. . . .	4,440 00	Rae, R. B.	3,960 00
Hawkins, V. R. . .	3,840 00	Marshall, J. E. . .	3,840 00	Ramsay, G. C. . . .	3,360 00
Hawley, J. S. . . .	4,080 00	Martin, A. W. . . .	4,440 00	Ramsden, F. F. . .	3,480 00
Hawthorne, A. G. .	3,420 00	Massie, W. H. . . .	3,960 00	Randall, A. R. . . .	3,060 00
Heard, H. B.	3,480 00	Matthews, K. A. . .	3,060 00	Rannie, C. A. . . .	4,320 00
Hendricks, A. H. . .	3,600 00	Maxwell, G. W. . .	3,060 00	Reed, R. C.	3,600 00
Hebbrington, A. S. .	5,520 00	Maynard, A. H. . .	4,140 00	Reesor, W. R. . . .	3,060 00
Hill, H. B.	3,300 00	Mayor, E. F.	3,060 00	Reid, K. L.	6,300 00
Hill, R. L.	3,060 00	McCarthy, F. W. . .	4,440 00	Reid, W. D.	4,080 00
Hill, W. F.	4,200 00	McClolland, J. W. .	3,060 00	Ridge, E. A.	3,480 00
Hislop, D. W.	3,840 00	McCuaig, K. L. . . .	3,420 00	Rigby, D. G.	3,180 00
Hopkins, F. P. . . .	4,380 00	McCulloch, W. G. .	3,720 00	Ritchie, P. R. . . .	3,060 00
Hough, W. M.	4,200 00	McDonald, G. C. . .	3,960 00	Roberts, C. G. . . .	3,060 00
Howard, A. G.	3,060 00	McDonald, J. Arthur	5,640 00	Roberts, J.	7,500 00
Hume, J. S.	3,840 00	McDonald, John A.	3,480 00	Robertson, J. A. . .	3,960 00
Hunter, C. J.	4,380 00	McDonald, T. A. . . .	4,680 00	Robinson, W. E. . .	4,320 00
Hunter, E. J.	3,360 00	McDonald, W. D. . .	3,480 00	Ronaldson, T. S. . .	3,480 00
Hunter, W. C.	3,060 00	McDowell, C.	3,840 00	Roschman, E. L. . .	3,060 00
Hurst, C. E.	3,480 00	McElhonne, W. E. . .	4,200 00	Ross, H. M.	3,180 00
Husband, O. C. . . .	3,480 00	McEwen, R. E. . . .	4,200 00	Ross, L. B.	3,060 00
Jackson, H. M. . . .	3,060 00	McFadyen, A.	3,660 00	Rowe, T. R.	3,180 00
Jackson, W. A. . . .	3,480 00	McGeachy, T.	3,180 00	Rushforth, D. W. . .	3,720 00
Jeffery, H. J.	4,680 00	McGinn, A. J.	3,480 00	Russell, H. C.	3,300 00
Jennings, R. G. . . .	3,840 00	McKenzie, H. A. . . .	3,060 00	Rutherford, W. J. . .	3,480 00
Jepson, J.	3,060 00	McKenzie, N. D. . . .	3,480 00	Sampson, L. H. . . .	3,960 00
Johnson, G. A. . . .	3,480 00	McLachlin, A. H. . .	5,640 00	Scarlett, C. E. . . .	3,060 00
Johnson, G. H. . . .	4,380 00	McLaughlin, W. R. .	3,420 00	Scott, N. R.	3,480 00
Johnson, R. J. . . .	3,480 00	McLean, M. S.	4,320 00	Scott, T. J.	3,480 00
Johnston, A. M. . . .	3,060 00	McLeod, N. R.	4,320 00	Shenson, W. G. . . .	4,380 00
Johnston, G. S. . . .	3,060 00	McMillan, A. L. . . .	4,380 00	Sheppard, D. H. . .	9,300 00
Jones, A. R.	3,060 00	McNeely, F. G. . . .	3,720 00	Silver, A. J.	3,060 00
Jones, D. G.	4,080 00	McQuillan, H. J. . .	3,420 00	Simmons, C. E. . . .	4,320 00
Kemp, E. N.	3,720 00	Menzies, L. R. . . .	3,060 00	Slaney, H. V.	5,040 00
Kent, A. E.	3,660 00	Messias, V. F.	3,420 00	Slater, R.	3,180 00
Kimmerly, G. W. . .	3,300 00	Middleton, H. K. . .	3,420 00	Smith, E. B.	4,320 00
King, O. W.	3,060 00	Mitchell, J. L. . . .	3,840 00	Smith, E. R.	3,840 00
Kirk, R.	3,480 00	Morehouse, J. H. . .	3,300 00	Smith, G. P.	3,960 00
Laing, J. M.	3,480 00	Morrow, H. J.	3,060 00	Smith, H. B.	3,060 00
Lambert, J. F.	5,640 00	Morton, H.	3,960 00	Smith, N.	3,420 00
Lancaster, J. S. . . .	3,840 00	Murison, F. M. . . .	3,480 00	Sneath, H. F.	3,120 00
Langstone, T. W. . .	5,040 00	Murphy, M. H. . . .	3,480 00	Spence, G. L.	4,320 00
Langstone, W. K. . .	3,060 00	Nelson, W.	3,480 00	Spindloe, E.	3,840 00
Larkin, S.	3,960 00	Neun, H. J.	3,480 00	Staples, W. A. . . .	4,440 00
Latta, K. R.	3,180 00	Newall, B. B.	4,320 00	Stewart, G. A. . . .	3,960 00
Lawrence, D. A. . . .	5,040 00	Newlands, T. J. . . .	6,600 00	Sues, J. H.	3,840 00
Leishman, G. G. . . .	3,480 00	Newman, F. J.	3,960 00	Tait, S. F.	3,720 00
Leslie, E. C.	4,320 00	Nuttall, H. W.	3,960 00	Taylor, J. E.	3,840 00
Lester, E. H.	3,480 00	O'Brien, H. M. . . .	3,480 00	Thompson, W. V. . .	3,480 00
Lewis, R. N.	5,700 00	O'Hara, A. K.	3,060 00	Todd, A. R.	3,720 00
Livingston, C.	3,480 00	O'Hearn, D. F.	3,060 00	Todd, A. S.	3,840 00
Low, K. O.	3,060 00	O'Reilly, J.	3,660 00	Toman, L. K.	4,320 00
Lugsdin, W. R. . . .	4,440 00	Osborne, E. G.	3,840 00	Tonelli, A. J.	3,600 00
Lye, H. M.	3,960 00	Ovenden, N. P. . . .	3,480 00	Turnbull, J.	3,600 00
Lynch, B.	4,320 00	Pagendam, W.	3,420 00	Turner, T. W.	4,320 00
MacDonald, G. G. . .	4,440 00	Patrick, G. M.	4,740 00	Tyndall, C. L.	6,300 00
MacDonald, R. L. . .	3,180 00	Payne, A. E.	3,060 00	Ure, R. W.	4,320 00
MacDonnell, R. G. . .	3,960 00	Penson, G. A.	3,060 00	Valmond, E.	3,960 00
MacKenzie, C. H. . .	3,840 00	Pickell, R. S.	3,060 00	Vandenbrande, R. A.	3,480 00
MacKenzie, L. V. . .	3,960 00	Pindar, W. R.	3,840 00	Van Tuilleken, R. J. .	3,720 00
MacLean, J. H. . . .	3,060 00	Pinnington, S. G. . .	3,960 00	Vearncombe, H. F. .	3,600 00
MacLennan, D. A. . .	3,360 00	Phunkett, W. P. . . .	3,360 00	Vint, R. R.	3,720 00
MacLennan, I. A. . .	3,360 00	Proctor, G. M. . . .	3,720 00	Wade, J. S.	3,960 00
MacNeill, C. I. . . .	3,840 00	Puddy, E. A.	3,480 00	Waghorn, J. H. . . .	3,420 00
Mahony, W. H. . . .	3,060 00				

	Salary rate		Salary rate		Salary rate
<i>Toronto—Concluded</i>					
Wait, R. J.	4,320 00	Hallatt, E. H.	3,840 00	Scott, C. J.	4,320 00
Wallis, A. H.	3,420 00	Hardy, C. R.	3,060 00	Scribingour, G. C. .	4,920 00
Webb, P. F.	3,840 00	Hay, A.	3,960 00	Stark, K. B.	3,300 00
Wells, H. J.	3,060 00	Hebert, R. C.	3,060 00	Stark, R. S.	3,840 00
Wesson, C. E.	4,440 00	Hetherington, W. G.	3,420 00	Steele, J. V.	3,840 00
Wheeler, W. B.	3,360 00	Heyser, E. A.	3,300 00	Sutton, F. R.	3,600 00
White, G. C.	4,320 00	Howlett, B. J.	3,420 00	Taylor, A. J.	4,680 00
Willis, J. V.	3,960 00	Hutton, J. T.	3,300 00	Thompson, D. B. .	4,200 00
Willmot, C. R.	3,420 00	Ingram, L.	3,060 00	Thompson, S. E. .	3,420 00
Wilson, G.	3,600 00	Iverach, J. A.	3,960 00	Vause, T. R.	3,060 00
Wilson, W. M.	4,320 00	Jackson, A. S.	3,600 00	Wadge, W. O.	5,640 00
Wing, J. L.	3,960 00	Jackson, B. R.	3,300 00	Walker, E. B.	3,840 00
Wood, C. M.	3,960 00	Jackson, T. C.	5,040 00	Walton, R. H.	4,920 00
Woodley, R. G.	4,380 00	Johnson, A. B.	3,300 00	Watson, R. M.	3,060 00
Wright, R. A.	3,720 00	Johnson, J. E.	3,840 00	Weaver, L.	5,040 00
Wright, R. H.	3,480 00	Johnston, J. A.	3,300 00	Weir, A. A.	3,060 00
Yeats, W. W.	3,480 00	Johnston, L. H.	5,040 00	Wheeler, A.	3,300 00
		Jones, H. H.	3,060 00	Williams, L. A. .	3,060 00
<i>Manitoba</i>		Karn, F. J.	3,300 00	Wimmer, A. P. .	3,480 00
<i>Winnipeg:</i>		Kell, J. D.	3,180 00	Wookey, H. J. .	6,300 00
Armstrong, W. F. .	3,060 00	Kennedy, G. P.	3,060 00	Wylie, J.	4,380 00
Arpin, R. J.	3,060 00	King, R. M.	4,200 00	Yuan, S. T.	3,300 00
Ashby, L. E.	3,060 00	King, W. A.	3,300 00		
Avent, J. C.	3,060 00	Kirby, R. R.	3,180 00	<i>Saskatchewan</i>	
Bird, J. M.	3,180 00	Kost, J. C.	3,300 00	<i>Regina:</i>	
Black, A.	4,200 00	Lawrie, R. P.	4,320 00	Anderson, M. H. .	3,960 00
Black, W. N.	3,720 00	Lillie, J.	4,200 00	Arnall, W. J. .	3,840 00
Blain, F. A.	3,180 00	Loneragan, J. B. .	3,300 00	Bailey, W. H.	6,600 00
Blanchard, M. S. .	3,180 00	MacDonald, W. S. .	3,720 00	Balfour, S. A.	3,180 00
Brandon, G.	4,080 00	MacMillan, C.	3,060 00	Barsky, S.	3,180 00
Bradfoot, R. H. .	3,420 00	MacNaughton,		Borland, H. J. .	3,060 00
Bromberg, W.	3,060 00	A. E.	3,180 00	Cates, V. R.	3,600 00
Bruce, A. L.	3,060 00	Matthews, H. W. .	3,720 00	Cooke, E. W.	3,060 00
Burgess, H. C.	5,640 00	McAllister, J. A. .	3,300 00	Davidson, A. T. .	3,300 00
Burns, J. P.	3,180 00	McBride, H.	3,060 00	Emmerson, R. A. .	3,300 00
Burnside, N. J. .	3,420 00	McFetridge, W. J.	3,060 00	Flaman, J.	3,420 00
Bushby, A.	3,960 00	McKay, M. E.	5,280 00	Flynn, E. G.	5,040 00
Caldwell, J.	3,720 00	McKerchar, D. S. .	4,200 00	Friesen, C. B. .	3,300 00
Carson, J. C.	3,060 00	McPhee, A. R.	4,420 00	Glebe, F.	3,060 00
Chudleigh, H. E. .	5,040 00	McPherson, W. C.	3,300 00	Hall, B.	3,300 00
Coates, E. M.	3,300 00	McQuillin, N. I. .	3,480 00	Harrison, J. E. .	3,420 00
Cook, J. H.	4,200 00	McVittie, D. E. .	4,920 00	Hayward, R.	4,200 00
Cortens, J. V.	3,600 00	Merret, H. O.	3,720 00	Hing, H.	4,440 00
Dawson, W. F.	3,300 00	Mills, G.	3,480 00	Holton, H. S.	4,200 00
Dickin, F. F.	3,060 00	Mooney, O. W.	4,920 00	Horne, R. B.	3,480 00
Dingle, R. A.	4,200 00	Morrison, W. J. .	3,480 00	Jackson, R. H.	3,060 00
Douglas, K. A.	3,420 00	Munro, G. F.	5,040 00	Johnson, C. A. .	3,300 00
Edmondson, W. .	3,840 00	Murphy, W. J.	8,000 00	Johnson, M. H. .	5,040 00
Ellerton, S. T.	3,480 00	Murray, C.	3,300 00	Kerr, E. T.	3,480 00
Elliot, T. E.	3,420 00	Nicol, M. J.	4,200 00	Kjeldson, J. A. .	3,720 00
Essex, G.	3,300 00	Nixon, S.	3,420 00	Lough, A. F.	3,180 00
Falconer, J. S.	3,060 00	Parker, C. E.	3,480 00	MacRae, H. A. .	3,300 00
Ferland, J. A.	3,300 00	Parkinson, C. H. .	3,180 00	Mann, L. E.	4,200 00
Fewings, A. E.	3,780 00	Parsons, D. S.	4,200 00	Martin, W. W. .	3,840 00
Finnbogason, G. .	3,300 00	Partridge, H. R. .	4,320 00	Melynychuk, M. J.	3,420 00
Fleming, J.	3,840 00	Pawlik, A. G.	4,320 00	Menzie, J. A.	3,360 00
Froud, I. T.	3,060 00	Peirson, C. R.	3,840 00	Millard, H. J. .	4,200 00
Gamble, G. J.	3,180 00	Prendergast, M. J.	3,180 00	Miller, A. J.	3,420 00
Gaudet, A. T.	3,300 00	Purkis, L. G.	3,720 00	Molter, J. P.	3,300 00
Grant, W. C.	6,900 00	Reynolds, T. J. .	4,200 00	Monette, J. C. .	3,480 00
Guttormson, M. C.	3,060 00	Ritchie, W. H. .	3,300 00	Neatby, W. B. .	3,720 00
Hall, F. G.	3,300 00	Robinson, A. T. .	3,060 00	Partridge, I. E. .	3,300 00
		Rogers, J. S.	3,300 00	Preston, K. J.	3,960 00
		Schick, W.	3,300 00		

	Salary rate		Salary rate		Salary rate
<i>Regina—Concluded</i>					
Prociuk, G.	3,840 00	Bunnin, N. W. ..	3,180 00	Thompson, P. R. .	3,840 00
Richter, E.	3,060 00	Campbell, B.	3,060 00	Toft, J. B.	3,180 00
Scherle, F.	3,420 00	Campbell, W. T. .	3,300 00	Wilson, O. E.	3,960 00
Schmidt, P. P. ...	3,060 00	Cantrell, C. T. ..	3,720 00	Wright, J.	3,600 00
Searle, G. E.	3,420 00	Cheney, T. W. ...	3,180 00	Edmonton:	
Shepherd, T. H. ..	3,960 00	Clark, J. R.	3,300 00	Ambrose, G. W. ..	3,060 00
Stone, C. V.	3,420 00	Coggan, H. L.	3,060 00	Belanger, T.	3,060 00
Syme, E. G.	3,480 00	Cooper, J. H.	3,600 00	Bell, A. C.	3,720 00
Thompson, T. W. .	3,540 00	Craig, D. C.	6,600 00	Bennett, R. G. ...	3,480 00
Tissot, J. L.	3,420 00	Cromarty, P. R. .	3,300 00	Black, F. N.	3,600 00
Wahn, E. A.	3,420 00	Donahue, V. L. ..	4,200 00	Boulay, H. E. ...	3,840 00
Whiteley, A. B. ..	3,300 00	Donald, T. B.	4,320 00	Braun, P. D.	3,420 00
Williams, R.	3,060 00	Drysdale, E. L. ..	3,060 00	Bray, R. E.	3,600 00
Wilson, L. E.	3,300 00	Duffie, H. M.	4,200 00	Bright, G. A.	4,920 00
Zbitnew, N. G. ..	3,300 00	Durant, E. K.	3,060 00	Carter, J. R.	3,180 00
<i>Saskatoon:</i>					
Anderson, K. E. ..	3,060 00	Fabris, P.	4,920 00	Cockburn, R. M. .	5,520 00
Ayton, C. H.	6,000 00	Findlay, J. W. ...	3,360 00	Cockroft, H. W. .	3,480 00
Baker, G.	3,600 00	Foster, O. L.	3,480 00	Cottrell, S. C.	3,420 00
Barclay, J. H.	3,960 00	French, W. G.	3,840 00	Cowley, P.	3,720 00
Barrett, G. W. ...	3,180 00	Godderis, G. A. ..	3,180 00	Cunningham,	
Barton, H. B.	3,840 00	Grabner, J. J.	3,720 00	M. E.	3,060 00
Breese, A. E.	4,200 00	Halton, J. W.	3,840 00	Dalsin, B. T.	3,060 00
Carpani, G.	3,180 00	Hardy, A. L.	3,600 00	Denney, C. D. ...	3,300 00
Chater, E. A.	3,600 00	Hawkes, M. G. ...	3,180 00	Dowdell, C. E. ..	3,840 00
Christie, R. P. ...	3,300 00	Holberton, F. G. .	3,060 00	Dunlop, H. B. ...	3,060 00
Darbellay, A. E. .	3,180 00	Holmes, F. A.	3,600 00	Engberg, H. A. .	3,300 00
Devitt, L. E.	3,060 00	Hughes, P. J.	4,020 00	Fairbrother, P. A.	3,720 00
Doan, F. L.	3,180 00	Irvine, J. R.	3,060 00	Fazan, D. A.	3,060 00
Dyck, H.	3,420 00	Johnston, A. V. ..	4,920 00	Ferguson, J. K. .	3,960 00
Ellerton, J. C. ...	3,180 00	Johnston, J. D. ..	3,060 00	Fife, C. L.	3,060 00
Farley, H. K.	4,320 00	Jones, H. D.	3,060 00	Greason, D. E. ...	3,480 00
Fulcher, R. F.	3,180 00	King, R. P.	3,180 00	Griffiths, H. A. .	3,300 00
Gardner, R. L. ...	3,480 00	King, W.	3,300 00	Hall, C. J.	3,060 00
Goff, A. F.	3,180 00	Larbaestier, C. H.	5,640 00	Harvey, J. M. ...	3,060 00
Haigh, D. O.	3,480 00	Logan, E. C.	3,060 00	Hunkeler, J. J. ...	3,300 00
Hamcr, W. S. ...	3,600 00	MacKenzie, A. D.	4,200 00	Hutton, I. H.	3,300 00
Hardy, G. A.	3,180 00	Marcin, A. W. ...	3,180 00	Jewett, T. W.	3,960 00
Jenkin, J. A.	3,480 00	McCarthy, L. G. .	3,180 00	Kellas, M. A.	4,320 00
Kargut, G. H. ...	3,300 00	McCormick, J. R.	3,180 00	King, R. C.	3,420 00
King, C. C.	3,300 00	McGovern, L. M. .	3,420 00	Knott, J. E.	3,480 00
MacKinnon, J. C. .	3,420 00	McKinley-Key, J. .	3,300 00	Ladler, A. E.	4,380 00
MacMillan, R. W.	4,680 00	McPhee, A. J. ...	3,180 00	Lasell, A. M.	3,540 00
Mauchel, S. J.	4,440 00	Morrie, A.	4,200 00	Lilley, C. W.	3,300 00
McCormick, G. B.	3,300 00	Nelson, S. S.	4,680 00	MacDonald, D. A.	3,060 00
McGillivray, C. D.	3,300 00	Nobbs, W.	4,320 00	MacDonald, H. A.	3,180 00
McLeod, C. L. ...	3,180 00	Noton, K. F.	3,600 00	Magee, T. H.	3,600 00
Morrison, G. E. ...	3,600 00	Onkes, L. H.	3,300 00	Marshall, S. F. .	3,960 00
Noyes, C. O.	3,060 00	Paterson, A.	5,520 00	Martyn, E. L. ...	3,420 00
Parkinson, R. E. .	4,620 00	Peebles, J. W. ...	3,300 00	Matheson, C. L. .	3,060 00
Scott, J. B.	3,420 00	Perkins, H. P. ...	3,060 00	McElroy, D. K. ..	3,180 00
Simmons, F. G. ...	3,180 00	Porter, D.	3,060 00	McNamara, G. D.	3,300 00
Tomeczak, G. R. .	3,060 00	Purdy, R. H.	3,480 00	Moger, J. A.	3,060 00
Turner, N. C.	3,660 00	Quinney, J. W. ..	3,480 00	Morin, J. A.	3,420 00
Wesley, J. E.	3,180 00	Reynolds, H. E. .	3,420 00	Morris, N. A.	5,640 00
<i>Alberta</i>					
<i>Calgary:</i>					
Aitken, A. S.	3,180 00	Roberts, F. A. ...	4,920 00	Morris, S. F.	3,420 00
Alexander, R. D. .	3,480 00	Robertson, G. L. .	3,600 00	Mowat, G. E.	3,300 00
Armstrong, H. W.	3,060 00	Rollick, M. P. ...	3,060 00	Nicholson, R. H. .	4,920 00
Barton, W. I.	3,600 00	Sharp, D. R.	3,480 00	Northfield, G. W. .	6,600 00
Beach, L. F.	3,300 00	Shea, J. W.	3,840 00	Palmer, D. W. ...	3,060 00
		Shedden, D. K. ...	3,300 00	Paterson, G. P. .	3,480 00
		Shulman, L. W. .	4,320 00	Perkin, C. V.	3,300 00
		Smith, G.	3,060 00	Polomark, J. W. .	3,060 00
		Speerstra, W. J. .	3,420 00	Powers, R. E.	3,180 00
		Stuart, W. R.	3,840 00	Quilley, D. A. ...	3,060 00
		Thompson, E. L. .	3,480 00	Rae, J. M.	3,180 00

	Salary rate		Salary rate		Salary rate
<i>Edmonton—Concluded</i>					
Rhyason, D. A.	3,420 00	Drummond, L. S.	5,520 00	MacFarlane, G. R.	3,300 00
Rintoul, F. W.	5,640 00	Duck, W. P.	3,180 00	MacRae, A. J.	3,300 00
Robertson, C. R.	3,960 00	Edwardson, H. W.	7,500 00	Malins, W. M.	3,960 00
Sharpe, W. D.	3,600 00	Enright, J. A.	3,480 00	Mann, W. T.	3,480 00
Shortt, E. A.	3,180 00	Erickson, E. R.	3,180 00	Martin, N. E.	3,480 00
Shute, R. A.	3,960 00	Evans, N. D.	4,380 00	Mavor, C. W.	4,920 00
Stewart, G. W.	4,920 00	Ferris, B. M.	3,420 00	Mawdsley, I. M.	3,300 00
Taylor, H. U.	3,480 00	Findlay, J.	4,320 00	McBride, G. N.	3,060 00
Thivierge, W. A.	3,840 00	Forsyth, W. E.	3,840 00	McFarlane, A.	3,420 00
Thompson, G. D.	3,480 00	Fox, J. H.	3,840 00	McGlashan, J. E.	3,420 00
Thomson, R. D.	4,320 00	Frampton, R. A.	3,960 00	McGregor, D. A.	4,320 00
Wallace, D. B.	3,300 00	Fru, J. A.	3,300 00	McKenzie, D. J.	3,300 00
Westlin, E. K.	3,840 00	Gaetz, D. G.	4,920 00	McNab, L. A.	3,060 00
Wharton, A. N.	4,320 00	Gammie, A. M.	3,840 00	Middleton, R. J.	4,200 00
		George, R. B.	3,300 00	Mills, A.	3,840 00
		Gibbs, C.	3,360 00	Milne, R. H.	3,060 00
<i>British Columbia</i>					
		Golumbia, S. P.	6,300 00	Milton, D.	3,180 00
<i>Vancouver:</i>					
Adams, A. F.	3,960 00	Grad, L. M.	3,420 00	Morgan, E. H.	3,180 00
Adshead, R. W.	3,720 00	Grant, A.	3,420 00	Morris, A. V.	3,720 00
Ainsbury, K. G.	3,060 00	Gregory-Allen,		Morrison, A.	3,720 00
Akhurst, E. C.	3,480 00	E. A.	3,420 00	Morrison, J. H.	5,040 00
Allan, G. K.	3,720 00	Griffiths, J. O.	4,320 00	Myles, J. D.	3,060 00
Anderson, V. C.	3,300 00	Hale, A. F.	4,320 00	Offerhaus, R. H.	3,420 00
Anderson, W. I.	3,540 00	Hall, W. T.	4,080 00	O'Leary, L. A.	3,180 00
Armstrong, G. B.	3,420 00	Halpin, J. G.	5,520 00	Oliver, P. J.	3,300 00
Armstrong, R. W.	3,060 00	Hampton, J. S.	4,320 00	Owen, J. S.	4,080 00
Bain, R. M.	4,920 00	Hancock, J. K.	3,060 00	Palmer, J. C.	3,180 00
Barracough, C. E.	3,720 00	Harper, C. L.	3,840 00	Perry, C. A.	4,920 00
Beer, F. W.	5,040 00	Haynes, E. S.	3,060 00	Potter, L. C.	3,660 00
Bentley, J. A.	3,060 00	Hayter, A. W.	4,200 00	Pratt, H. B.	3,960 00
Blain, W. A.	3,420 00	Healy, T. C.	3,300 00	Price, J. A.	4,320 00
Boulton, C. E.	3,720 00	Herbert, H. F.	6,300 00	Pukesh, M. S.	4,320 00
Boulton, O. J.	3,840 00	Heritage, E. M.	3,060 00	Rae, R. H.	3,420 00
Breen, W. I.	3,420 00	Heyes, E. A.	3,840 00	Rampton, C. A.	3,960 00
Brennan, C. N.	5,520 00	Hilton, J. C.	3,300 00	Reiners, V. R.	3,840 00
Broughton, H. E.	3,720 00	Holman, K. S.	4,200 00	Ridgway, L. G.	3,720 00
Brown, T. G.	3,960 00	Holms, J. E.	3,300 00	Robb, W. H.	3,420 00
Burnett, H. K.	4,320 00	Howieson, R. D.	3,180 00	Robertson, F. A.	5,520 00
Byers, J. C.	4,920 00	Hudson, D. B.	4,320 00	Robertson, J. S.	3,600 00
Campbell, A.	3,840 00	Hughes, P. E.	3,060 00	Robertson, W. S.	3,180 00
Carlisle, G. W.	5,040 00	Insley, J. H.	5,520 00	Robson, M. A.	3,060 00
Cater, J.	3,180 00	Jacquest, F.	3,420 00	Roscoe, J.	4,740 00
Charbonneau,		Johnson, H.	3,960 00	Rutter, A.	3,420 00
V. D.	3,180 00	Johnston, W. L.	3,180 00	Sanders, J. C.	4,320 00
Child, F. J.	3,300 00	Jones, K. R.	4,200 00	Sankey, J.	3,420 00
Clery, W. V.	4,440 00	Jones, T. E.	3,060 00	Savage, A. W.	3,300 00
Collins, T. J.	4,200 00	Jost, A. E.	3,600 00	Scott, T. C.	3,180 00
Conlin, R. H.	4,080 00	Kellett, G. C.	4,080 00	Sharp, P. W.	4,140 00
Cooke, J. W.	3,420 00	King, R. J.	3,300 00	Shearer, C. R.	3,720 00
Creighton, F. B.	3,300 00	Kirkhope, H. B.	4,200 00	Simpson, G. K.	3,660 00
Cresswell, C. F.	3,060 00	Knight, R. M.	3,300 00	Smith, F. C.	3,060 00
Crowe, R. G.	3,840 00	Lalonde, J. A.	3,180 00	Smith, J. B.	4,140 00
Cummings, J.	3,180 00	Laundy, C. E.	4,200 00	Smith, L. W.	4,440 00
Davidson, A.M.	3,600 00	Leckie, K. M.	3,840 00	Smith, M. W.	4,320 00
Deakin, E. R.	3,420 00	Lee, W. H.	3,300 00	Smith, R. H.	3,480 00
Dean, R. R.	3,060 00	Livingston, D. H.	3,960 00	Somerville, W. R.	3,060 00
d'Easum, R. E.	3,720 00	Logan, D. G.	3,180 00	Stewart, A. W.	3,600 00
Derham-Wilford,		Lomness, H. W.	3,300 00	Stewart, D. M.	3,180 00
E. A.	3,840 00	Lonergan, P. A.	5,640 00	Stonier, S.	3,480 00
Devlin, B. J.	4,200 00	Love, C. M.	4,080 00	Symons, P.	3,960 00
Doberer, D.	3,420 00	Lowery, E. W.	8,400 00	Sypher, J. R.	4,320 00
Dockerill, P. F.	3,960 00	Lucas, J. J.	4,200 00	Taylor, F.	3,300 00
Driedger, C. J.	4,200 00	Lunan, E. A.	3,180 00	Thomas, E. W.	5,040 00
		Maas, F. N.	4,320 00	Thompson, W. G.	7,500 00

Vancouver—Concluded

Thornton, J. K. . . .	3,720 00
Turner, G. B.	4,200 00
Venning, A. E. . . .	3,180 00
Vickery, A. V. . . .	3,420 00
Voorhoeve, H. C. . .	3,300 00

Watson, H. G. . . .	5,040 00
Welsman, L. E. . . .	3,720 00
Wickett, D. A. . . .	3,600 00
Willcox, R. J. . . .	4,320 00
Wood, B. F.	3,480 00
Woodcock, T. C. . .	3,840 00

Wright, A.	4,200 00
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Yukon

Dawson:	
Grant, C.	4,800 00
Menchions, R. G. . .	3,480 00

Salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
HEADQUARTERS ADMINISTRATION		Morrison, E. K. . .	520 94	Kasycz, E.	517 95
Archambault, A. . . \$	2,358 69	Simms, S. M. . . .	577 30	Norton, G. H. . . .	671 23
Berthiaume, R. . . .	735 86	Quebec		Ontario	
Bick, F. A.	527 70	Montreal:		Belleville:	
Card, R. A.	1,207 38	Beaulieu, J. N. A. .	1,305 40	Braden, A. J. . . .	1,053 30
Grundy, E. C. . . .	628 09	Belhumeur, D. . . .	1,289 34	Hinchey, R. R. . . .	610 75
Hughes, M. G. . . .	1,256 90	Belisle, L. P. . . .	1,274 35	Lovett, C. T. . . .	1,383 53
Hughes, R. C. . . .	907 62	Bernier, S. E. . . .	1,123 29	Marvin, J. D. . . .	664 61
Hutt, J. S.	985 25	Boulet, L.	1,149 26	Parker, H. A. . . .	911 23
Mulroney, J. D. . .	1,639 67	Brown, R. D. . . .	501 70	Smith, T. E.	619 30
Nolan, R. F.	557 20	Clark, R. A. . . .	1,805 39	Fort William:	
Pearson, K. G. . . .	567 70	Cole, F. C.	860 17	Dennis, P. W. . . .	512 33
Quigg, T. J.	1,180 19	Cormier, J.	1,201 35	Drombolis, A. C. . .	718 41
Sherrard, J. W. . .	744 15	Desabrais, P. P. . .	1,374 10	Frleigh, G. F. . . .	547 68
Steele, M. W. . . .	700 20	Dubois, H.	1,048 69	Harbron, E.	562 96
Taillon, P. B. . . .	2,897 42	Fenton, A. J. . . .	734 19	Johnson, R. R. . . .	924 17
DISTRICT OFFICES		Gass, R. A.	2,817 06	Hamilton:	
Nova Scotia		Gasse, T. G.	536 14	Armour, J. V. . . .	579 96
Halifax:		Gauthier, A. L. C. .	1,320 30	Baldwin, H. W. . . .	1,395 05
Boyd, A. J.	982 24	Gauthier, M. . . .	622 53	Boyd, F. S. H. . . .	716 55
Carlson, A. R. . . .	652 45*	Geoffrion, R. . . .	1,215 05	Boyd, J. S. H. . . .	723 86
Gandy, J. F.	686 25	Gilbert, M.	2,580 82	Bull, M. C.	520 65
Jack, L. F.	932 39	Guertin, L. H. . . .	827 38	Clancy, B. M. . . .	964 36
Locke, T. J.	586 60	Haley, A. D.	725 99	Clynick, A. W. . . .	971 55
Proude, L. W. . . .	697 13	Hayes, K. P.	1,039 09	Crawford, C. F. . . .	674 41
Rutherford, D. F. . .	1,253 19	Heselon, H. T. . . .	633 90	Dorland, C. P. . . .	563 18
Sangster, S. A. . . .	1,622 25	Hickey, H. F. . . .	2,116 35	Dunnigan, J. F. . . .	977 15
Watson, R. G. . . .	914 67	Hyslop, I. H. . . .	1,697 77	Ferguson, R. S. . . .	1,716 91
Sydney:		Lamarche, R. . . .	1,184 75	Gibson, A. C.	776 79
Adams, D. L.	941 73	LeBlanc, L. F. . . .	1,512 18	Gubemat, S.	815 70
McDonald, D. J. . .	1,092 76	LeMoyne, G.	926 11	Harvey, G. K. . . .	505 90
Rhude, S. B.	609 65	Leroux, G. A. . . .	1,212 61	Hiscott, J. J.	1,567 18
Prince Edward Island		Martin, J. B. P. . .	886 30	Langstaff, E. R. . .	1,158 38
Charlottetown:		Matte, C. A.	851 88	Martin, N. K. . . .	965 26
Clark, J. L.	656 18	Picard, J.	1,082 30	McIntosh, A. H. . .	882 45
Shannon, F. L. . . .	883 14	Polnick, J. V. . . .	647 17	Mulholland, J. W. .	626 35
New Brunswick		Robert, G.	765 17	Munro, H. E. . . .	805 09
Saint John:		St. Louis, J. H. . .	529 78	Newton, R.	573 75
Carter, H. W.	791 04	Sauve, R.	1,128 26	Pierce, G. D. . . .	590 60
Carter, T.	694 28	Slattery, M. J. . .	779 16	Reeves, J. S.	618 21
Driscoll, E. F. . . .	501 15	Tremblay, F. . . .	592 00	Rolland, W.	602 11
Dunn, G. E.	542 40	Young, R. J. . . .	960 62	Rumball, J. K. . . .	733 61
Estabrook, F. J. . .	1,096 62	Quebec:		Scager, J.	606 40
Greene, E. R.	661 52	April, P. E.	545 05	Smith, K. H.	864 45
Harding, F. J. . . .	529 86	Davy, R. F.	1,633 98	Tasker, W. S. . . .	1,463 91
Izzard, J. D.	625 62	Guay, F.	884 64	Thompson, W. A. .	1,698 52
Magee, J. P.	1,238 88	Labbe, A.	549 35	Woods, J. R.	753 50
McCully, A. B. . . .	951 84	Legare, J. L. . . .	896 79	Zeats, H. T.	642 95
McGirr, G.	659 92	Marchand, J. . . .	2,241 28	London:	
McKinley, E. R. . .	688 20	Poisson, P.	615 08	Belkie, G.	1,012 54
Montgomery, C. D. .	537 72	Ratelle, J. E. Y. . .	770 30	Carroll, J. H. . . .	658 08
		Sherbrooke:		Dunbar, R.	730 95
		Boulanger, R. . . .	516 33	Elliott, F. C. . . .	1,194 94
		Drennan, F. W. . .	543 10	Hooey, J. W. . . .	791 52
		Gorman, V. R. . . .	580 15*	Thomas, L. E. . . .	784 11
				Thompson, W. D. .	1,326 35

	Travelling expenses		Travelling expenses		Travelling expenses
<i>London—Concluded</i>					
Waldbrook, R. E.	678 12	<i>Manitoba</i>			
Weeks, W. J.	775 40	Winnipeg:		Bruce, W. F.	2,319 11
Worthy, A. A. ...	610 14	Avent, J. C.	714 09	Cockburn, R. M. .	2,167 78
<i>Ottawa:</i>		Clarke, D.	689 50	Dunlop, H. B.	2,158 71
Archambeault,		Dunn, J. J.	516 56	Fife, C. L.	1,843 01
P. E.	1,087 05	Edmondson, W. .	548 67	Griffiths, H. A. .	583 25
Blais, J. G.	644 87	Ferland, J. A.	645 25	Langlois, L. P. .	588 48
Breckenridge,		Kandia, W.	514 15	MacDonald, D. A.	570 85
R. G.	727 05	McFetridge, W. J.	535 83	Meggison, G. C. .	573 30
Brown, W. E.	1,148 00	McKay, M. E.	1,367 95	Murray, K. G. ...	520 07
Burwash, H. M. .	953 56	McQuillin, N. I. .	722 80	Northfield, G. W.	1,379 38
Clarke, D. M.	743 67	Murphy, W. J. ...	3,383 44	Perkin, C. V.	520 48
Cluff, G. J.	618 32	Reynolds, F.	852 72	Rhyason, D. A. .	901 12
Corcoran, F. L. .	859 95	Thompson, S. E. .	959 03	Robertson, C. R.	682 50
Couillard, R. M. .	612 02	Turnbull, K. D. .	759 84	Rymer, J. L.	520 14
Daoust, J. H. ...	601 38	Walton, R. H. ...	849 85	Taylor, H. U.	1,092 46
Dornance, J. S. .	802 89	Weaver, L.	616 00	Thompson, G. D.	581 80
Dugre, J. A.	841 53	<i>Saskatchewan</i>			
Evans, T. J.	639 57	Regina:		<i>British Columbia</i>	
Factor, W. D.	646 44	Burton, W. H. ...	2,411 34	Vancouver:	
Farant, A. C.	1,618 38	Cooke, E. W.	1,404 34	Allison, J. G.	875 10
Favrot, E. P.	629 72	Emmerson, R. A.	513 42	Angus, J. R.	604 76
Forward, D. A. .	707 96	Flynn, E. G.	608 43	Bender, J.	820 00
Gervais, F. C. ...	1,304 22	Gamble, L. W. .	731 40	Brand, A.	2,332 50
Gervais, J. G.	521 90	Manwaring, A. .	739 29	Brennan, C. N. .	1,013 40
Grigor, A.	1,885 96	Ostrander, J. H. .	1,521 60	Carney, T. D.	845 55
Hanway, L. V. ...	1,776 91	Syme, E. G.	751 53	Clague, H. W.	584 00
Hudson, J. P. ...	1,000 10	Thompson, T. W. .	662 12	Clerkson, W. C. .	1,911 83
Hughes, J. T.	2,322 43	Vollet, R. E.	1,741 07	Critchley, E. V. .	1,582 57
Jamieson, J. S. ...	949 59	Vollet, R. W.	517 80	deLannoy, W. L. .	641 50
Joly, L. J.	1,043 56	Wilson, L. E.	650 01	Driedger, C. J. .	712 87
King, B. R.	584 59	Wolfe, W. A.	1,550 46	Dudley, G. R. ...	2,255 19
LaBrosse, R. M. .	1,150 94	Zbitnew, N. G. .	1,313 84	Edwardson, H. W.	1,053 48
Lachance, L. H. .	1,020 21	<i>Saskatoon:</i>		Griggs, J. G.	895 65
Lindsay, J. D. ...	553 93	Botham, A. G. .	844 82	Hall, F. W.	1,095 18
MacMillan, A. T. .	563 71	Breese, A. E.	572 93	Herbert, H. F. ...	755 07
McKercher, B. ...	796 60	Burrows, J. R. .	798 62	Lalonde, J. A. W. .	788 66
McMahon, F. D.	964 32	Davie, J.	561 06	Lowery, E. W. ...	760 90
Murray, A. J. ...	1,348 92	Ellerton, J. C. ...	595 18	MacKenzie, A. G. .	1,384 40
O'Regan, J. M. ...	1,023 10	Ewen, J. G.	864 36	Mason, C. E.	2,738 76
Osborne, O. J. ...	888 46	Gardner, R. L. .	1,291 60	McLeod, N. A. ...	1,033 60
Pack, F. L.	660 08	Greenwood, C. M.	612 77	Morrison, A.	1,483 65
Pratte, J. L.	779 48	Irvine, D.	942 53	Pochailo, P.	1,523 77
Robillard, J. T. L.	512 06	Lesluk, J.	975 00	Price, J.	1,962 00
Rooney, A. M. ...	938 24	MacDonald, S. H.	927 14	Reid, R. R.	1,167 05
Scott, J. G.	954 61	McLeod, C. L. ...	859 78	Ripley, E. J.	643 24
Topping, W. T. ...	732 58	Parkinson, R. E. .	527 23	Robertson, F. A. .	938 33
Tuff, L. T.	728 24	Pernarowski, J. .	966 28	Shattock, G. B. .	1,012 80
Wilson, A. A.	550 48	Swenson, L. P. ...	918 69	Smith, L. W.	1,873 67
<i>Toronto:</i>		Tucker, K. M. ...	511 68	Stokes, C. H.	1,079 50
Andrews, C. L. ...	1,516 14	Wilson, A. J.	1,020 99	Thomson, K. W. .	1,068 15
Bell, W. C.	668 52	<i>Alberta</i>		Walmsley, W. F. .	1,003 95
Caldwell, T. R. .	543 34	Calgary:		Wilcockson, J. R. .	1,126 13
Grandin, T.	2,640 58	Freeman, R. C. .	588 60	Willcox, R. J. ...	502 95
Hauch, E. G.	1,232 27	Hall, R.	924 53	Young, S. A.	643 73
Heubach, E. H. ...	597 80*	Martin, J. A.	1,450 44	<i>Yukon</i>	
Malkin, N. F. ...	553 31	McCraw, S. W. ...	577 60	Dawson:	
Martin, A. W. T. .	1,509 80	Nelson, S. S.	616 38	Bemister, K. T. ...	900 00†
McElhone, W. E. .	822 70*	Paterson, A.	1,029 08	Davies, D.	900 00†
McEwen, R. E. ...	661 01	Wright, J.	1,270 79	Fournier, E. N. .	1,500 00†
Sheppard, A. W. T.	1,689 18	<i>Edmonton:</i>		Grant, C.	877 73
Wesson, C. E. ...	1,059 20	Ambrose, G. W. ...	2,239 15	{ 1,500 00†	
		Bennett, R. G. ...	1,819. 48	Menchions, R. G. .	900 00†

* Removal expenses.

† Living allowance, annual rate.

Suppliers receiving \$10,000 or over

CUSTOMS AND EXCISE DIVISIONS

NOTE.—Payments to contractors on public works contracts of \$5,000 or over are described in detail under the relevant votes and are therefore not included in the following list.

H. W. Bacon, Toronto, \$25,860.74; Bell Telephone Company of Canada, Montreal, \$30,932.30; British American Bank Note Company, Ltd., Ottawa, \$58,249.67; Gordon Campbell Ltd., Vancouver, \$12,856.15; Government of Canada—Post Office Department, \$87,069.66; Department of Public Printing and Stationery, \$381,919.51; Clayton and Sons, Ltd., Halifax, \$14,722.01; Hield Brothers, Ltd., Kingston, Ont., \$45,078.59; R. J. Kimmel, Winnipeg, \$10,308.85; Loree Manufacturing Company, Toronto, \$12,506.40; Metropole Parcel Delivery, Montreal, \$12,652.40; St. Arnaud and Bergevin, Montreal, \$17,949.70; Tip Top Tailors, Ltd., Toronto, \$24,378.23; Toronto Stock Exchange, Toronto, \$11,521.28.

TAXATION DIVISION

Bell Telephone Company of Canada, Montreal, \$48,228.41; Brink's Express Company of Canada, Limited, Montreal, \$10,562.87; British Columbia Telephone Company, Vancouver, \$16,362.88; Government of Canada—Department of Public Printing and Stationery, \$1,227,119.95; Canadian Corps of Commissionaires, \$52,986.75; Canadian National Railways, \$27,629.24; Canadian Pacific Railway Company, \$23,746.54; International Business Machines Company, Limited, Toronto, \$16,966.35; McConnell, Eastman and Company, Limited, Toronto, \$28,113.20; Night Directories, Montreal, \$50,586.81; Retail Credit Company, Ottawa, \$12,533.13.

CANADIAN BROADCASTING CORPORATION

NOTE.—The following summary and details of revenues and expenditures of the Canadian Broadcasting Corporation are only in respect of moneys appropriated by Parliament and revenues arising therefrom. The Balance Sheet and Operating Statement of the Corporation are shown on page P-49. As the Department of Transport is responsible for the collection of licence fees, an account relating to funds derived from that source by the Corporation will be found in the Open Accounts of that Department under Deposit and Trust Accounts.

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:

Expenditures—	
Ordinary	2,772,003 99
Revenues—	
Ordinary	5,389 06
Net Charge	<u>\$2,766,614 93</u>

Transactions as reflected in the Open Accounts of Canada

ASSETS	March 31, 1949	1949-50 Transactions (Net)	March 31, 1950
[2] Loans to, and Investments in, Crown Agencies—			
(e) Miscellaneous	\$3,250,000 00	\$4,500,000 00	\$7,750,000 00

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada in Part I of this Report. Details of Open Accounts will be found on page P-48 of this section.

REVENUES

Comparative Summary

	1949-50	1948-49
Ordinary Revenue		
Miscellaneous	\$ 5,389 06	\$ 4,526 13

Details

Ordinary Revenue—	
Miscellaneous: Rental of International Shortwave Station dwellings, \$1,416; rental of space in Radio Canada Building, Montreal, \$3,758.26; sundries, \$214.80	<u>\$ 5,389 06</u>

Certified correct.

AUGUSTIN FRIGON,
General Manager, Canadian Broadcasting Corporation.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
B—GENERAL					
INTERNATIONAL SHORTWAVE BROADCASTING STATION					
P-47	305	Maintenance and Operation.....	1,781,850 00	1,564,953 64	1,508,943 30
P-47	306\	Acquisition and Alterations: Equipment, Land			
	845)	and Structures, including Supervision.....	1,658,931 00	1,007,050 35	2,411,861 14
CANADIAN BROADCASTING CORPORATION					
P-48	846	*To provide the Canadian Broadcasting Corpora- tion with funds approximately equal to the sum of the value at Canadian rates of the radio receiving set licences issued by New- foundland prior to the date of union.....	200,000 00	200,000 00	
Total Ordinary.....			\$3,640,781 00	\$2,772,003 99	\$3,920,804 44

* Complete title is shown in the following details.

B—GENERAL

INTERNATIONAL SHORTWAVE BROADCASTING STATION

Vote 305 Maintenance and Operation	Estimates	Allotments	Expenditures
Performers' Fees	500,000 00	460,000 00	392,908 56
Salaries	628,000 00	628,000 00	610,380 45
News Services	50,000 00	55,000 00	52,871 43
Postage and Excise	30,000 00	30,000 00	19,287 41
Printing and Stationery	55,000 00	77,000 00	76,692 56
Rental of Accommodation	25,000 00	30,000 00	27,165 75
Telephones, Telegrams and Teletype	40,000 00	40,000 00	34,991 12
Travelling and Removal Expenses and Duty Entertainment	60,000 00	60,000 00	39,935 11
General Operating Overhead	146,000 00	146,000 00	101,036 15
Transmission Lines	31,000 00	31,000 00	26,099 18
Power	40,000 00	40,000 00	29,579 76
Tubes and Maintenance	37,000 00	45,000 00	42,942 27
Crescent Street—Sackville Line	50,000 00	50,000 00	36,428 95
Improvements to Leased Properties	5,000 00	5,000 00	113 42
Supervision Charges	84,850 00	84,850 00	74,521 52
	\$1,781,850 00	\$1,781,850 00	\$1,564,953 64

Payments were made to the Canadian Broadcasting Corporation under authority of P.C. 8168, Sep-
tember 18, 1942, as amended by P.C. 128/4848, November 27, 1947.

Votes 306 and 845 Acquisition and Alterations: Equipment, Land and Structures, including Supervision

	Estimates	Allotments	Expenditures
Equipment, Land and Structures	1,612,681 00		
A Structural Alterations and Equipment, Radio Canada			
Building		1,580,338 00	942,306 33
Equipment for Outside Points		30,343 00	16,789 25
Supervision	46,250 00	48,250 00	47,954 77
	\$1,658,931 00	\$1,658,931 00	\$1,007,050 35

P.C. 8168, September 18, 1942, authorized the construction of a high power shortwave broadcasting station at Sackville, N.B., to be used to broadcast Canadian programs abroad as well as over a wider area on this continent than was possible with existing facilities, the station to be established and operated by the Canadian Broadcasting Corporation. Payments were made to the Corporation under the above authority as amended by P.C. 128/4848, November 27, 1947.

A An amount of \$754,842.58 was expended on alterations and renovations. Of this amount, \$636,680.62 was paid to the contractor, Albert Deschamps who is doing the major portion of the work on a fixed fee basis. Technical equipment cost \$159,158.13 and office furniture and fittings, \$28,305.62.

CANADIAN BROADCASTING CORPORATION

Vote 846 To provide the Canadian Broadcasting Corporation with funds approximately equal to the sum of the value at Canadian rates of the radio receiving set licences issued by Newfoundland prior to the date of union which were made valid until March 31, 1950, and the value of the reserves established by the Newfoundland Broadcasting Corporation out of previous revenue for the depreciation, obsolescence, replacement and expansion of the physical assets of that Corporation taken over by the Government of Canada under the terms of union; and further, to provide authority for the transfer to the Canadian Broadcasting Corporation of the title to all assets of the Newfoundland Broadcasting Corporation taken over by the Government of Canada.....		200,000 00
Expenditures.....	\$	200,000 00

OPEN ACCOUNTS

	Dr. Balance Mar. 31, 1949	Debit	Credit	Dr. Balance Mar. 31, 1950
[2] Loans to, and Investments in, Crown Agencies				
<i>(e) Miscellaneous—</i>				
Canadian Broadcasting Corporation—				
Loan for Capital Works	\$3,250,000 00	\$4,500,000 00		\$7,750,000 00

A loan of \$2,000,000 was made under authority of Vote 965, Further Supplementary Estimates, 1946-47, and P.C. 4958 of December 3, 1946. The amount was applied in payment of expenditures on the construction, extension or improvement of capital works of the broadcasting facilities of the Corporation, and this loan, with interest, is a charge on the revenues of the Corporation next after the charge imposed under the provisions of section 17 of the Canadian Broadcasting Act, c. 24, 1936. It bears interest at the rate of 2½ per cent per annum commencing from date of receipt, and is to be amortized over a term of 20 years, to provide for repayment in 40 equal semi-annual instalments commencing July 1, 1955.

A loan of \$1,250,000 for the same general purposes was made under authority of Vote 930, Supplementary Estimates, 1948-49, and P.C. 5783 of December 15, 1948, as amended by P.C. 147 of January 12, 1949. This loan, with interest, is also a charge on the revenues of the Corporation next after the charge imposed under the provisions of section 17 of the Act. It bears interest at the rate of 3½ per cent per annum commencing from date of receipt and is to be amortized over a term of 20 years to provide for repayment in 40 equal semi-annual instalments commencing January 1, 1957.

A loan of \$4,500,000 was made under authority of Vote 934, Further Supplementary Estimates, 1949-50, and P.C. 232 of January 20, 1950. The amount is to be applied in payment of expenditures to cover capital costs of television installations and to support the development of the service, and this loan, with interest, is a charge on the revenues of the Corporation next after the charge imposed under the provisions of section 17 of the Act. It bears interest at the rate of 3 per cent per annum commencing from date of receipt, and is to be amortized over a term of 20 years, to provide for repayment in 40 equal semi-annual instalments commencing January 1, 1959.

Interest to December 31, 1949, on the first and second loans amounting to \$88,058.65 was received and credited to Revenue—Return on Investments (Department of Finance).

Appendix

CANADIAN BROADCASTING CORPORATION
(INCORPORATED UNDER THE CANADIAN BROADCASTING ACT, 1936)

Balance Sheet as at March 31, 1950

ASSETS		LIABILITIES AND PROPRIETARY INTEREST	
Cash on Hand and in Bank.....	613,605 62	LIABILITIES	
Accrued bank interest.....	1,779 89	Accounts Payable.....	903,602 06
Accounts Receivable—		Contractors' Security Deposits.....	13,472 00
General.....	633,637 86		917,074 06
Less Reserve for bad debts.....	5,000 00	Loans—Government of Canada:	
Government of Canada—		Authorized by:	
Re: International Short-wave Facilities.....	835,857 81	Appropriation Act No. 6, 1946—	
Radio licence fee collections.....	37,448 43	Vote 965, at 2½% for capital works.....	2,000,000 00
		Appropriation Act No. 4, 1948—	
Temporary investment, in Dominion of Canada Bonds, of funds held for capital works and television (market value \$5,595,300), at book value.....	5,572,500 00	Vote 930, at 3½% for capital works.....	1,250,000 00
Accrued interest.....	32,465 75	Appropriation Act No. 7, 1949—	
Deferred Charges and Prepaid Expenses:		Vote 934, at 3% for television.....	7,750,000 00
Inventories of stores, stationery and printing, etc., at estimated worth.....	268,497 57	International Short-wave Facilities—	
Prepaid expenses.....	42,339 42	Government of Canada, per contra.....	4,958,375 95
Fixed Assets:			13,625,450 01
Real estate, buildings, technical equipment, studio and office furnishings, library of records, etc., at cost.....	5,319,699 51	PROPRIETARY INTEREST	
Less, Allowance for depreciation and obsolescence.....	2,596,877 96	Acquired at inception, under Section 25 of The Canadian Broadcasting Act, 1936.....	494,377 16
		Acquired at union with Newfoundland, as authorized by Appropriation Act No. 7, 1949, Vote 846.....	361,675 88
			856,053 04
International Short-wave Facilities at Montreal, P.Q. (including Radio Canada Building), and Sackville, N.B., held on behalf of the Government of Canada—		Operating Surplus, per Schedule I.....	1,232,826 80
per contra.....	4,958,375 95		2,088,879 84
			\$15,714,329 85

Approved and certified.

I have examined the accounts of the Canadian Broadcasting Corporation for the year ended March 31, 1950, and have obtained all the information and explanations I have required. Under its employees' pension plan, the Corporation has agreed to assume the full cost of past service benefits; the contingent liability of \$494,000 as of March 31, 1950, in this regard, is not included among the liabilities shown above.

Subject to the foregoing, the above Balance Sheet is, in my opinion, properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs as at March 31, 1950, and of the results of its operations during the period, and the explanations given to me and as shown by the books of the Corporation.

DONALD MANSON,
*Act'g. General Manager.*HARRY BRAMAH,
*Treasurer.*J. HOPKINSON,
Assistant Auditor General.

SCHEDULE I

CANADIAN BROADCASTING CORPORATION—*Concluded*

Statement of Operating Surplus

Balance as at April 1, 1949	1,544,626 22
<i>Deduct:</i>	
Write-off of value, less salvage, of buildings and equipment of Station CKY, Winnipeg	68,052 45
Operating deficit for the year, per Schedule II	243,746 97
	<u>311,799 42</u>
Balance as at March 31, 1950, per Balance Sheet	<u>\$1,232,826 80</u>

SCHEDULE II

Statement of Income and Expenditures for the year ended March 31, 1950

<i>Income</i>		
Licence fees	5,481,488 26	
Commercial broadcasting	2,366,400 77	
Miscellaneous	149,726 76	
	<u>7,997,615 79</u>	
<i>Expenditures</i>		
Programs	4,261,152 50	
Engineering	1,678,660 18	
Station networks (wire lines)	1,094,540 48	
Administration	417,512 11	
Press and information	227,734 01	
Commercial department	200,241 16	
Television (promotional)	55,571 13	
Interest on loans	94,802 23	
	<u>8,030,213 89</u>	
Deficit		32,598 10
<i>Add:</i>		
Allowance for depreciation and obsolescence—		
2½% on buildings	45,012 83	
5 % on equipment	166,136 04	
	<u>211,148 87</u>	
Total Operating Deficit		<u>\$ 243,746 97</u>

1949-50
PUBLIC ACCOUNTS

PART II
Q

POST OFFICE DEPARTMENT

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

POST OFFICE DEPARTMENT

Under authority of the Post Office Act, c. 161, R.S., as amended, and the Savings Banks Act, c. 15, R.S., the Post Office Department, under the direction of the Postmaster General, is entrusted with the management and operation of the postal services of Canada and the Post Office Savings Bank. In addition, the Department performs certain services of an agency nature for other departments (without remuneration in some instances), the most important of which are: payments on Government annuities are received; unemployment insurance stamps and radio licences are sold; and certain forms and literature issued by Government Departments are made available to the public.

Post Offices are divided into two main groups, namely, staff offices and revenue offices. The postmasters and staffs of staff offices are paid from parliamentary appropriations. Postmasters of revenue offices and their staffs, except letter carriers, are paid by salary warrant issued by headquarters of the Post Office Department and charged to Postal Revenue. Letter carriers are paid from parliamentary appropriations in all cases.

The Appendix to this Section contains the Departmental Balance Sheet as at March 31, 1950 and statement of Revenue and Expenditure for the year ended March 31, 1950.

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:

Expenditures—	
Ordinary	82,639,741 21
Revenues—	
Ordinary	84,528,655 61
Net Credit	<u>\$ 1,888,914 40</u>

Transactions as reflected in the Open Accounts of Canada

	March 31, 1949	1949-50 Transactions (Net)	March 31, 1950
LIABILITIES			
[9] Floating Debt—			
(d) Outstanding Cheques and Warrants	277 06	72 02	349 08
(e) Post Office Account	6,902,102 70	1,378,064 59	8,280,167 29
[10] Deposit and Trust Accounts—			
(a) Post Office Savings Bank	37,741,388 62	1,013,245 18	38,754,633 80
(c) Miscellaneous	90,167 10	41,040 05	49,127 05
[11] Insurance, Pension and Guaranty Accounts—			
(c) Pension and Retirement Funds	2,847 01	22,379 13	25,226 14
[12] Deferred Credits		4,234 65	4,234 65
[13] Sundry Suspense Accounts	1,128 17	66 42	1,194 59
	<u>\$ 44,737,910 66</u>	<u>\$ 2,377,021 94</u>	<u>\$ 47,114,932 60</u>

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada in Part I of this Report. Details of Open Accounts will be found on page Q-15 of this section.

REVENUES

Comparative Summary

	1949-50	1948-49
Ordinary Revenue—		
A Postal Revenue	101,277,435 43	95,957,468 91
B Less: Disbursements	16,765,649 61	15,353,252 91
	<u>84,511,785 82</u>	<u>80,604,216 00</u>
C Proceeds from Sales	2,144 52	3,142 98
D Services and Service Fees	1,000 00	1,000 03
E Refunds of Expenditure	12,036 78	6,107 72
F Miscellaneous	1,688 49	3,935 57
Total Ordinary	<u>\$ 84,528,655 61</u>	<u>\$ 80,618,402 30</u>

Details

A	Postal Revenue		Increase or * Decrease
	1949-50	1948-49	
RECEIPTS			
Ordinary Revenue—			
Postage:—			
Sale of Stamps, etc.:			
Postage stamps, registration and insurance fees, special delivery stamps, stamped envelopes, post cards, bands, wrappers, etc.	57,249,306 24	56,317,569 86	931,736 38
Postage paid in cash (without the use of postage stamps):			
Postage meter and postage register machine impressions on mail matter	29,518,634 76	26,772,032 53	2,746,602 23
Newspapers and periodicals mailed in bulk according to weight	3,995,962 87	3,771,813 74	224,149 13
Printed matter, including books, catalogues, circulars, handbills, etc. (usually mailed in bulk for general distribution)	2,640,576 12	2,147,315 50	493,260 62
Postage on gold bullion shipments to the Royal Canadian Mint and parcels of mutilated bank notes (mailed by various banks to the Bank of Canada)	91,182 67	67,291 34	23,891 33
Postage collected by special arrangements with other Government Departments, etc.	46,353 85	556,694 62	510,340 77*
Postage on family allowance cheques is now included with postage meter and postage register impressions on mail matter.			
Payments received from foreign countries (for the calendar year 1949 or previous years):			
Postage on parcels received from other countries for delivery in Canada	598,886 93	149,445 74	449,441 19
Transit charges on foreign mail forwarded through Canada to other countries and on foreign air mail carried to Canada for delivery in Canada	435,532 15	343,938 19	91,593 96
Total Postage	<u>94,576,435 59</u>	<u>90,126,101 52</u>	<u>4,450,334 07</u>
Money Orders:—			
Commissions and revenue taxes collected from purchasers of Canadian money orders, payable in Canada and elsewhere	4,874,917 84	3,956,158 43	918,759 41
Commissions collected from foreign countries (other than the United States) for the calendar year 1949, or previous years, on foreign money orders payable in Canada	830 68	1,027 02	196 34*
Total Money Orders	<u>4,875,748 52</u>	<u>3,957,185 45</u>	<u>918,563 07</u>

RECEIPTS— <i>Concluded</i>	1949-50	1948-49	Increase or * Decrease
Postal Notes:—			
Commissions and revenue taxes collected from purchasers of postal notes		466,410 77	466,410 77*
Rental of Post Office lock boxes and drawers in Post Offices located in Federal Public buildings and in buildings rented by the Federal Government, including deposits for keys, less refunds	1,024,727 67	857,295 17	167,432 50
Sale of rural mail boxes	93,084 00	77,500 00	15,584 00
Profit in exchange on postal transactions with other countries	101,416 87	28,972 37	72,444 50
Miscellaneous Revenue	606,022 78	444,003 63	162,019 15
Includes: payments received in the fiscal year 1949-50 from the Unemployment Insurance Commission for distributing and selling unemployment insurance stamps, \$523,782.55; commissions received from the Department of Transport for radio licences sold, \$30,000.65; commissions received from the Department of Labour for collection of Government annuity premiums, \$14,954.56.			
Gross Postal Revenue	101,277,435 43	95,957,468 91	5,319,966 52

B

DISBURSEMENTS

(Deducted from Gross Postal Revenue)

Remuneration of postmasters and staffs, as follows:

As at March 31, 1950, 12,135 postmasters were paid from Revenue, of whom 11,018 were paid at fixed annual rates and 1,117 were paid commissions on a sub office basis. Payments on the new system of fixed annual rates began in the month of September 1948. Consequently, the year 1949-50 was the first complete year of operation of this system.

Salaries paid at semi-staff and revenue offices	11,943,316 44	9,977,649 70	1,965,666 74
Rent allowance paid at semi-staff and revenue offices	844,292 53	906,129 23	61,836 70*
Commission paid at sub offices	1,047,904 44	1,127,436 67	79,532 23*
Total "Remuneration of postmasters and staffs paid from revenue"	13,835,513 41	12,011,215 60	1,824,297 81
Discount on postage, allowed to sub-postmasters and stamp vendors; and compensation for special delivery of letters and parcels paid to messengers ..	212,756 25	260,979 84	48,223 59*
Postage on parcels mailed in Canada for delivery in foreign countries	1,661,355 45	1,932,403 65	271,048 20*
Transit charges on Canadian mail forwarded through foreign countries and on Canadian air mail carried to foreign countries	941,510 16	1,042,321 97	100,811 81*
Indemnities paid in respect of lost insured and C.O.D. parcels and registered articles	93,654 03	70,339 33	23,314 70
Commissions paid to other countries on money order business	7,592 74	6,532 10	1,060 64
Losses by fire, burglary, etc.	13,267 57	29,460 42	16,192 85*
The debiting hereto of losses in excess of \$50 was authorized by individual Orders in Council.			
Total Disbursements	16,765,649 61	15,353,252 91	1,412,396 70
Net Postal Revenue	84,511,785 82	80,604,216 00	3,907,569 82

Other Revenue

		1949-50	1948-49	Increase or * Decrease
RECEIPTS				
C	Proceeds from Sales	2,144 52	3,142 98	998 46*
D	Services and Service Fees	1,000 00	1,000 03	03*
E	Refunds of Previous Years' Expenditures	12,036 78	6,107 72	5,929 06
F	Miscellaneous	1,688 49	3,935 57	2,247 08*
Total Other Revenue		16,869 79	14,186 30	2,683 49
Total Ordinary		\$ 84,528,655 61	\$ 80,618,402 30	\$ 3,910,253 31

Certified correct.

W. J. TURNBULL,
Deputy Postmaster General.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
Q-6	Stat.	Postmaster General—Salary and Motor Car Allowance	12,000 00	12,000 00	12,000 00
Q-6	307 699 }	Departmental Administration	1,473,135 00	1,369,209 38	1,074,995 50
Q-6	308 700 }	Post Offices, including salaries and other expenses of Headquarters and Staff Post Offices and supplies and equipment for Revenue Post Offices	40,519,280 69	40,293,550 48	37,693,800 70
Q-11	309 701 }	Inspection and Investigation	1,866,278 69	1,828,552 18	1,348,701 72
Q-11	310 702 }	Railway Mail Service	15,923,067 00	15,328,506 06	15,379,353 48
Q-12	703 847 }	Air and Land Mail Services	23,043,141 00	21,572,214 44	19,936,434 34
Q-14	312 848 }	Audit of Revenue, Money Order, Postal Note and Savings Bank Business; issue of Postage Stamps and Postal Notes	2,268,600 00	2,147,745 89	2,165,418 99
Q-14		Transfer from Vote 673 (Department of Finance)—To authorize and provide for payment in respect to matters supplementary to the Terms of Union of Newfoundland with Canada	51,306 09	51,306 09	

PENSIONS AND OTHER BENEFITS

Q-14	313	*To provide for the payment of compassionate allowances to employees injured while in the performance of their duties	5,000 00		
Q-14	849	*To authorize the Governor in Council to grant an annual allowance to Mrs. Elizabeth Meredith Doyle	1 00		

GENERAL

Q-15	Stat.	Gratuities to families of deceased employees	36,656 69	36,656 69	31,913 20
Total Ordinary			\$85,198,466 16	\$82,639,741 21	\$77,642,620 93

* Complete title is shown in the following details.

Salary of Postmaster General, Salaries Act, c. 24, 1944.....	\$ 10,000 00
Motor Car Allowance to Postmaster General, Appropriation Act No. 5, c. 61, 1931.....	\$ 2,000 00

The above amounts were paid to: the Hon. E. Bertrand, for the period April 1 to August 23, \$4,658.69; the Hon. G. E. Rinfret, for the period August 24 to March 31, \$7,341.31.

Votes 307 and 699 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	505,365 00	504,865 00	491,204 89
Allowances	100 00	600 00	360 00
Mail Bags	725,000 00	725,000 00	696,411 18
Travelling Expenses	50,000 00	50,000 00	12,582 82
Printing, Stationery and Office Equipment	81,500 00	81,500 00	69,285 39
Repairs and Upkeep of Equipment	1,500 00	1,500 00	1,483 65
Acquisition of Equipment	4,500 00	4,500 00	3,420 56
Telephones and Telegrams	3,000 00	3,000 00	2,691 13
Sundries	22,170 00	22,170 00	11,825 77
Publicity and Advertising	80,000 00	80,000 00	79,943 99
	<u>\$1,473,135 00</u>	<u>\$1,473,135 00</u>	<u>\$1,369,209 38</u>

This vote was provided to cover: (a) the salaries and other expenses relating to the activities of the departmental administration staff at Ottawa, consisting of the offices of the Postmaster General, the Deputy Postmaster General and the Administrative Services; and (b) the cost of manufacturing and repairing mail bags.

As at March 31, 1950, there were 156 salaried employees being paid from this vote, of whom 100 were permanent and 56 temporary.

Votes 308 and 700 Post Offices, including salaries and other expenses of Headquarters and Staff Post Offices and supplies and equipment for Revenue Post Offices

	Estimates	Allotments	Expenditures
Salaries of Headquarters Administration	301,937 00	366,937 00	361,435 13
Salaries of Post Office Staffs	35,575,331 00	35,623,451 00	35,623,451 00
Allotted from Vote 89, Salaries, etc.	2,277,412 69	2,277,412 69	2,277,412 69
Allowances	100 00	2,580 00	1,202 84
Commissions to Postmasters on Savings Bank Business..	1,000 00	1,000 00	682 93
Travelling Expenses	21,500 00	21,500 00	16,407 32
Printing, Stationery and Office Equipment	683,000 00	613,000 00	536,802 78
A Repairs and Upkeep of Equipment	150,500 00	160,500 00	157,534 47
B Acquisition of Equipment	1,451,500 00	1,340,000 00	1,212,184 34
C Telephones and Telegrams	52,600 00	59,100 00	55,734 22
Sundries	4,400 00	53,800 00	50,702 76
	<u>\$ 40,519,280 69</u>	<u>\$ 40,519,280 69</u>	<u>\$ 40,293,550 48</u>

This vote was provided to cover: (a) the salaries and other expenses relating to the activities of city and other staff post offices, and of the departmental administrative unit at Ottawa which controls these offices; and (b) the cost of supplies and equipment for revenue post offices, the postmasters of which are remunerated from Postal Revenue.

As at March 31, 1950, there were 164 salaried employees being paid from Headquarters Administration, of whom 81 were permanent and 83 temporary; and 15,965 salaried employees being paid from Post Office Staffs, of whom 10,413 were permanent and 5,552 temporary.

Payment of overtime compensation amounting to \$1,405,173 was made under the authority of various Orders in Council to postal clerks, mail porters and other employees whose classifications pertain to manipulative duties and under certain conditions to employees in other specified classifications when performing manipulative duties.

A This expenditure comprises: stamping machine and postal meter rental, \$34,928.27; stamping machine supplies and repairs to scales, \$15,531.73; repairs to trucks and tractors, \$36,637.88; gasoline and oil, \$20,852.08; sundries, \$49,584.51.

B A large portion of this expenditure was for uniforms, boots, etc., for postal employees, as follows: uniforms and uniform repairs, \$280,835.65; caps, waterproof clothing and other accessories, \$106,084.33; cash allowance for boots, \$158,217.60; cloth for uniforms, \$276,325.93. Cloth for uniforms is purchased by the Department and resold to uniform manufacturers. The proceeds from such sales amounting to \$181,270.91 was credited

to this allotment. Other expenditures were for: mechanical and sorting equipment, \$195,398.03; scales, \$43,795.15; stamping material, \$35,288.29; trucks and tractors, \$11,959.43; lock box equipment, \$180,291.47; miscellaneous, \$105,259.37.

C Expenditures include \$10,500 paid to the Department of Finance for this Department's share of the costs of consolidated switchboard, Public Buildings, Toronto.

COMPARATIVE STATEMENT OF EXPENDITURES BY POST OFFICES FOR SALARIES INCLUDING ALLOWANCES
PAID FROM THE ABOVE VOTE

Post Office	1949-50	1948-49	Increase or Decrease *
Newfoundland			
†Corner Brook	25,616 14		25,616 14
†Gander	26,866 35		26,866 35
†Grand Falls	14,699 15		14,699 15
†St. John's	329,186 51		329,186 51
	396,368 15		396,368 15
Nova Scotia			
Amherst	53,191 53	55,497 06	2,305 53*
Antigonish	14,569 67	15,988 61	1,418 94*
†Bridgewater	3,007 87		3,007 87
Glace Bay	69,465 93	62,336 60	7,129 33
Halifax	670,058 32	651,227 16	18,831 16
Kentville	17,491 37	17,951 00	459 63*
†Liverpool	1,809 33		1,809 33
New Glasgow	58,481 97	55,961 66	2,520 31
North Sydney	17,469 65	16,346 36	1,123 29
Sydney	149,213 32	137,250 14	11,963 18
Truro	102,119 23	101,054 57	1,064 66
Windsor	14,259 39	15,372 68	1,113 29*
Yarmouth	27,449 69	26,258 67	1,191 02
	1,198,587 27	1,155,244 51	43,342 76
Prince Edward Island			
Charlottetown	123,581 64	121,100 30	2,481 34
Summerside	26,013 02	24,766 42	1,246 60
	149,594 66	145,866 72	3,727 94
New Brunswick			
†Bathurst	2,619 40		2,619 40
Campbellton	35,901 70	35,918 18	16 48*
Edmundston	16,669 99	2,094 39	14,575 60
Fredericton	119,183 87	112,234 71	6,949 16
Moncton	329,038 64	309,928 18	19,110 46
†Newcastle	2,979 22		2,979 22
Sackville	14,218 88	14,447 70	228 82*
Saint John	373,619 40	380,106 29	6,486 89*
St. Stephen	16,962 47	2,551 01	14,411 46
†Sussex	2,004 93		2,004 93
Woodstock	16,367 60	16,332 82	34 78
	929,566 10	873,613 28	55,952 82
Quebec			
†Amos	2,135 06		2,135 06
†Arvida	15,512 44	13,673 04	1,839 40
Cap de la Madeleine	15,423 61	13,456 14	1,967 47
Chicoutimi	75,993 55	71,413 32	4,580 23
Drummondville	54,614 25	51,100 93	3,513 32
Granby	57,571 55	53,627 32	3,944 23
†Grand Mere	2,559 20		2,559 20
Hull	106,583 50	99,999 08	6,584 42
Joliette	48,972 23	46,048 46	2,923 77
Jonquiere-Kenogami	59,063 77	59,994 13	930 36*
†La Tuque	2,570 48		2,570 48
Levis	86,725 26	84,259 39	2,465 87
†Magog	5,588 74		5,588 74
†Matane	2,390 73		2,390 73
Montreal	7,086,862 81	6,722,640 98	364,221 83
Noranda	22,382 18	15,153 98	7,228 20
Quebec	1,292,373 20	1,325,438 10	33,064 90*
Rimouski	41,740 82	32,755 73	8,985 09
Rouyn	29,231 52	3,180 00	26,051 52

COMPARATIVE STATEMENT OF EXPENDITURES BY POST OFFICES FOR SALARIES INCLUDING ALLOWANCES
PAID FROM THE ABOVE VOTE—Continued

Post Office	1949-50	1948-49	Increase or Decrease *
Quebec—Concluded			
†Ste. Agathe des Monts	2,183 25		2,183 25
St. Hyacinthe	68,032 43	65,244 60	2,787 83
St. Jerome	42,706 16	39,664 31	3,041 85
St. Johns	51,823 19	49,489 38	2,333 81
Shawinigan Falls	76,904 91	69,914 57	6,990 34
Sherbrooke	209,696 77	198,570 83	11,125 94
Sorel	40,934 07	40,053 24	880 83
Thetford Mines	43,243 31	43,025 51	217 80
Trois Rivières	144,796 68	139,986 80	4,809 88
Val d'Or	16,501 35	3,604 33	12,897 02
Valleyfield	41,027 13	36,351 06	4,676 07
Victoriaville	33,137 81	29,392 53	3,745 28
	9,779,281 96	9,308,037 76	471,244 20
Ontario			
†Arnprior	1,428 32		1,428 32
†Aurora	1,746 44		1,746 44
†Aylmer West	2,002 06		2,002 06
Barrie	54,176 06	52,140 38	2,035 68
Belleville	94,939 77	86,572 52	8,367 25
†Bowmanville	2,507 67		2,507 67
†Bracebridge	1,941 66		1,941 66
Brampton	31,568 64	16,076 41	15,492 23
Brantford	191,231 52	183,250 41	7,981 11
Brockville	69,498 42	70,528 61	1,030 19*
Burlington	12,398 36	11,971 68	426 68
†Carleton Place	2,300 62		2,300 62
Chatham	115,278 68	111,513 74	3,764 94
Cobourg	36,690 24	36,135 26	554 98
†Cochrane	1,350 00		1,350 00
Collingwood	22,653 53	21,881 47	772 06
Cornwall	90,409 79	88,954 99	1,454 80
Dundas	27,174 69	26,076 21	1,098 48
Dunnville	14,272 83	13,743 87	528 96
†Fergus	1,608 52		1,608 52
Fort Erie	41,482 68	32,466 51	9,016 17
Fort Frances	27,509 69	26,891 06	618 63
Fort William	133,392 24	128,722 23	4,670 01
Galt	91,535 36	89,954 70	1,580 66
Gananoque	14,108 34	14,859 16	750 82*
Georgetown	13,561 89	14,603 18	1,041 29*
†Geraldton	1,629 14		1,629 14
Goderich	14,890 62	14,332 23	558 39
†Gravenhurst	1,897 50		1,897 50
†Grimsby	1,559 63		1,559 63
Guelph	118,061 94	118,047 23	14 71
Hamilton	871,771 62	842,214 21	29,557 41
Huntsville	13,787 38	13,335 50	451 88
Ingersoll	13,906 39	3,290 69	10,615 70
†Kapuskasing	2,964 23		2,964 23
Kenora	42,633 09	42,237 44	395 65
Kingston	179,289 74	170,755 37	8,534 37
†Kingsville	1,688 49		1,688 49
Kirkland Lake	60,719 16	57,455 79	3,263 37
Kitchener	184,095 86	184,086 60	9 26
Leamington	38,536 89	37,676 14	860 75
Lindsay	59,977 27	59,199 54	777 73
London	586,308 83	606,312 57	20,003 74*
Midland	27,487 33	3,661 81	23,825 52
†Napane	2,527 92		2,527 92
New Liskeard	16,402 71	2,618 11	13,784 60
Newmarket	14,229 44	2,916 72	11,312 72
Niagara Falls	135,833 48	133,592 71	2,240 77
North Bay	101,330 25	97,089 01	4,241 24

COMPARATIVE STATEMENT OF EXPENDITURES BY POST OFFICES FOR SALARIES INCLUDING ALLOWANCES
PAID FROM THE ABOVE VOTE—Continued

Post Office	1949-50	1948-49	Increase or Decrease *
<i>Ontario—Concluded</i>			
Oakville	26,698 01	17,666 03	9,031 98
Orillia	62,559 58	58,035 00	4,524 58
Oshawa	149,418 06	137,896 23	11,521 83
Ottawa	1,676,408 81	1,645,572 07	30,836 74
Owen Sound	72,886 39	71,891 21	995 18
†Paris	2,320 65		2,320 65
Parry Sound	20,245 73	20,871 46	625 73*
Pembroke	47,126 66	46,485 95	640 71
Perth	19,846 33	19,263 80	582 53
Peterborough	161,665 75	152,151 15	9,514 60
Pictou	14,346 94	15,465 56	1,118 62*
Port Arthur	129,159 68	128,496 57	663 11
Port Colborne	36,408 84	34,199 86	2,208 98
†Port Credit	2,028 23		2,028 23
Port Hope	28,442 75	28,130 26	312 49
Preston	33,042 82	32,423 90	618 92
Renfrew	17,381 69	18,179 25	797 56*
St. Catharines	162,813 09	158,871 60	3,941 49
†St. Mary's	1,974 02		1,974 02
St. Thomas	90,373 08	85,857 85	4,515 23
Sarnia	130,565 29	122,977 74	7,587 55
Sault Ste. Marie	109,247 88	103,207 42	6,040 46
Simcoe	42,550 05	41,569 53	980 52
Smiths Falls	45,973 35	45,019 96	953 39
†South Porcupine	1,908 52		1,908 52
Stratford	89,595 14	91,338 71	1,743 57*
Sudbury	146,783 32	137,296 42	9,486 90
†Thorold	1,871 40		1,871 40
Tillsonburg	15,001 48	3,173 25	11,828 23
Timmins	94,535 29	92,598 12	1,937 17
Toronto	7,732,451 30	7,374,575 87	357,875 43
Trenton	45,839 71	23,483 94	22,355 77
Wallaceburg	28,830 81	25,553 82	3,276 99
Waterloo	54,181 07	50,402 49	3,778 58
Welland	87,069 07	82,122 25	4,946 82
†Whitby	2,478 54		2,478 54
Windsor	487,209 48	466,500 78	20,708 70
Woodstock	77,666 62	75,647 67	2,018 95
	15,537,202 36	14,822,089 78	715,112 58
<i>Manitoba</i>			
Brandon	109,718 29	112,872 03	3,153 74*
Dauphin	20,990 33	21,559 23	568 90*
Flin Flon	17,946 18	17,967 27	21 09*
Portage la Prairie	47,229 27	45,623 80	1,605 47
†The Pas	3,046 51		3,046 51
Winnipeg	1,966,759 75	1,895,597 06	71,162 69
	2,165,690 33	2,093,619 39	72,070 94
<i>Saskatchewan</i>			
Estevan	14,750 37	3,460 92	11,289 45
†Humboldt	1,649 62		1,649 62
†Lloydminster	5,115 89		5,115 89
Melfort	15,338 75	3,075 00	12,263 75
†Melville	2,232 21		2,232 21
Moose Jaw	225,743 93	237,958 37	12,214 44*
North Battleford	53,895 04	51,060 89	2,834 15
Prince Albert	101,479 70	95,074 62	6,405 08
Regina	662,112 70	654,678 88	7,433 82
Saskatoon	391,312 81	390,792 65	520 16
Swift Current	40,651 79	42,017 83	1,366 04*
†Tisdale	2,492 25		2,492 25
Weyburn	18,575 25	19,126 22	550 97*
Yorkton	40,467 15	36,440 71	4,026 44
	1,575,817 46	1,533,686 09	42,131 37

COMPARATIVE STATEMENT OF EXPENDITURES BY POST OFFICES FOR SALARIES INCLUDING ALLOWANCES
PAID FROM THE ABOVE VOTE—*Concluded*

Post Office	1949-50	1948-49	Increase or Decrease *
Alberta			
Banff	11,941 92	13,242 41	1,300 49*
Calgary	793,225 89	772,558 70	20,667 19
Camrose	16,580 40	17,792 37	1,211 97*
Drumheller	15,203 25	15,227 04	23 79*
Edmonton	918,494 56	871,641 05	46,853 51
Grande Prairie	12,695 74	13,660 09	964 35*
†Lacombe	1,810 60		1,810 60
Lethbridge	134,178 54	134,943 36	764 82*
Medicine Hat	111,242 47	107,322 55	3,919 92
Red Deer	36,385 50	10,481 37	25,904 13
†Wetaskiwin	2,109 23		2,109 23
	2,053,868 10	1,956,868 94	96,999 16
British Columbia			
†Abbotsford	2,184 13		2,184 13
Chilliwack	34,710 55	27,485 30	7,225 25
†Cloverdale	1,893 71		1,893 71
Courtenay	14,626 20	1,943 40	12,682 80
Cranbrook	19,426 92	4,101 18	15,325 74
†Dawson Creek	3,474 85		3,474 85
Duncan	17,689 17	18,592 73	903 56*
Kamloops	61,423 85	59,352 72	2,071 13
Kelowna	63,172 77	59,609 69	3,563 08
†Kimberley	2,659 25		2,659 25
†Langley Prairie	1,956 30		1,956 30
†Mission City	2,298 09		2,298 09
Nanaimo	74,637 08	69,746 48	4,890 60
Nelson	62,063 79	58,487 85	3,575 94
New Westminster	312,133 11	289,078 32	23,054 79
Penticton	55,622 63	55,779 62	156 99*
Port Alberni	41,351 33	41,505 36	154 03*
†Powell River	2,448 04		2,448 04
Prince George	22,872 54	23,922 46	1,049 92*
Prince Rupert	47,366 66	46,643 07	723 59
†Revelstoke	2,346 21		2,346 21
†Salmon Arm	2,140 35		2,140 35
Trail	67,673 39	66,020 84	1,652 55
Vancouver	2,622,200 42	2,487,432 01	134,768 41
Vernon	50,596 44	48,747 16	1,849 28
Victoria	479,202 52	464,280 89	14,921 63
†White Rock	3,235 98		3,235 98
	4,071,406 28	3,822,729 08	248,677 20
Northwest Territories			
†Yellowknife	3,679 48		3,679 48
	3,679 48		3,679 48
Yukon			
Dawson	11,351 29	10,928 01	423 28
White Horse	29,245 57	25,664 77	3,580 80
	40,596 86	36,592 78	4,004 08
	\$ 37,901,659 01**	\$ 35,748,348 33	\$ 2,153,310 68

**Reconciliation with allotments:

Salaries of Post Office Staffs	35,623,451 00
Allotted from Vote 89, Salaries, etc.	2,277,412 69
Allowances	1,202 84

37,902,066 53

Less allowances paid to headquarters employees

407 52

\$ 37,901,659 01

†The change in status of these offices resulted in the payment from the appropriation of the salaries of the inside staffs, and of letter carriers where letter carrier service was inaugurated.

Votes 309 and 701 Inspection and Investigation

	Estimates	Allotments	Expenditures
Salaries of Headquarters Administration	116,865 00	121,865 00	117,125 05
Salaries of District Office Staffs	1,478,800 00	1,473,800 00	1,473,800 00
Allotted from Vote 89, Salaries, etc.	61,113 69	61,113 69	61,113 69
Allowances	100 00	4,000 00	3,746 22
Travelling Expenses	98,500 00	107,500 00	103,407 96
Printing, Stationery and Office Equipment	70,000 00	55,000 00	37,749 10
Repairs and Upkeep of Equipment	21,100 00	21,100 00	16,582 34
Acquisition of Equipment	13,100 00	13,100 00	7,461 77
Telephones and Telegrams	3,000 00	3,300 00	3,097 41
Sundries	4,500 00	5,500 00	4,468 64
	<u>\$1,866,278 69</u>	<u>\$1,866,278 69</u>	<u>\$1,828,552 18</u>

This vote was provided to cover salaries and other expenses relating to the activities of the supervisory staff at Ottawa which controls this service, and of the various district office staffs whose duty it is periodically to inspect post offices, investigate irregularities and administer the services employed in respect of the carriage and delivery of mails.

As at March 31, 1950, there were 45 salaried employees being paid from Headquarters Administration, of whom 33 were permanent and 12 temporary; and 570 salaried employees being paid from District Post Office Staffs, of whom 452 were permanent and 118 temporary.

W. S. Roddis received salary and allowance at the annual rate of \$6,900 while on loan from the Government of the United Kingdom, under authority of P.C. 108/1088, March 9, 1949 and P.C. 120/3278, July 1, 1949.

Votes 310 and 702 Railway Mail Service

	Estimates	Allotments	Expenditures
Salaries of Headquarters Administration	57,777 00	63,777 00	61,461 30
Salaries of Railway Mail Service Staffs	3,587,790 00	3,612,790 00	3,611,654 57
Allowances	100 00	100 00	60 00
A Mileage Allowances	605,000 00	605,000 00	592,279 07
B Mail Service by Railway	8,805,000 00	8,905,000 00	8,867,021 05
C Mail Service by Steamboat	2,750,000 00	2,619,000 00	2,117,488 80
Travelling Expenses	7,500 00	7,500 00	3,460 80
Printing, Stationery and Office Equipment	101,000 00	98,500 00	66,551 76
Repairs and Upkeep of Equipment	2,550 00	2,550 00	1,263 96
Acquisition of Equipment	3,200 00	5,700 00	4,948 76
Telephones and Telegrams	650 00	650 00	49 45
Sundries	2,500 00	2,500 00	2,266 54
	<u>\$ 15,923,067 00</u>	<u>\$ 15,923,067 00</u>	<u>\$ 15,328,506 06</u>

This vote was provided to cover: (a) the cost of mail service by railway and steamboat, and (b) the salaries and other expenses of railway mail clerks and the staffs of the administrative units at Ottawa which control this service.

As at March 31, 1950, there were 18 salaried employees being paid from Headquarters Administration, of whom 14 were permanent and 4 temporary; and 1,316 permanent salaried employees being paid from Railway Mail Service Staffs.

A Mileage allowances consist of payments of one cent per mile to railway mail clerks to cover the cost of their travelling and living expenses while on duty.

B Payments were as follows (the figures in parentheses represent withholdings, credited to the Receiver General, in connection with Government-subsidized lines over which free transportation of Government mail must be supplied, within certain limitations, by the companies concerned): Algoma Central and Hudson Bay Railway Co., Sault Ste. Marie, Ont., \$4,207.08 (\$4,207.08); British Columbia Electric Railway Co., Vancouver, \$5,158.90; Canada and Gulf Terminal Railway Co., Rimouski, Que., \$2,617.61 (\$2,617.61); Canadian National Railways, Montreal, \$4,178,446.85 (\$36,488.89); Canadian Pacific Railway Co., Montreal, \$4,312,106.44 (\$92,927.59); Great Northern Railway Co., St. Paul, Minn., U.S.A., \$13,196.88; Greater Winnipeg Water District Railway Winnipeg, \$1,144.48; Listowel Transport Lines, Listowel, Ont., \$3,802.62; London and Port Stanley Railway, London, Ont., \$1,970.78; Michigan Central Railroad Co., New York, N.Y., \$13,170.77; Montreal and Southern Counties Railway Co., Montreal, \$2,545.20; Napierville Junction Railway Co., Montreal, \$7,266.17 (\$4,709.21); New York Central Railroad Co., New York, N.Y., \$13,163.38;

Niagara, St. Catharines and Toronto Railway Co., Toronto, \$1,371.27; Northern Alberta Railways Co., Edmonton, \$94,461.11 (\$3,756.09); Northern Pacific Railway Co., St. Paul, Minn., U.S.A., \$9,914.01; Ontario Northland Railway, North Bay, Ont., \$84,897.21; Pacific Great Eastern Railway Co., Vancouver, \$17,878.41; Quebec Central Railway Co., Sherbrooke, Que., \$57,193.64 (\$6,472.73); Quebec Railway, Light and Power Co., Quebec, \$5,432.87; Saskatchewan Transportation Co., Regina, \$2,331.90; Sunburst Motor Coaches, Edmonton, \$1,179; Toronto, Hamilton and Buffalo Railway Co., Hamilton, Ont., \$8,963.17; Valley Taxi and Trucking Service, Allandale, Ont., \$1,012.80; Western Canadian Greyhound, Calgary, Alta., \$2,966.80; White Pass and Yukon Route, Railway Division, Seattle, Wash., U.S.A., \$9,666.62; sundry payments, each under \$1,000, \$10,955.08.

C Payments were as follows: Alcoa Shipping Co., Ltd., Montreal, \$4,017.83; Anglo-Canadian Shipping Co., Ltd., Vancouver, \$1,566.60; Anticosti Shipping Co., Montreal, \$3,440; Barkley Sound Transportation Co., Port Alberni, B.C., \$4,536.56; British Columbia Pulp and Paper Co., Port Alberni, B.C., \$3,000; British Columbia Ship Chartering Co., Vancouver, \$3,649.81; J. Brock Shipping Co., Montreal, \$5,977.50; Government of Canada—National Harbours Board, \$45,647; Canadian Australasian Lines, Ltd., Vancouver, \$22,380.21; Canadian Blue Star Lines, Ltd., Vancouver, \$8,870.27; Canadian National Railways, Montreal, \$78,674.25; Canadian National Railways for Canadian National Steamships (Pacific), Winnipeg, \$17,794.17; Canadian Pacific Railway Co., Montreal, \$147,182.21; Canadian Pacific Steamships, Ltd., Montreal, \$567,148.80; The Canso Steamship Co., Sydney, N.S., \$1,310; Clarke Steamship Co., Ltd., Montreal, \$37,763.44; County Line Ltd., Montreal, \$12,901.50; Cunard Donaldson Ltd., Montreal, \$604,601.27; The Deer Island and Campobello Mail Service, Lords Cove, N.B., \$8,545.04; Dingwall Cotts and Co., Ltd., Vancouver, \$12,106.53; Dodwell and Co. Ltd., Vancouver, \$2,005.59; Empire Shipping Co., Ltd., Vancouver, \$4,722.91; Furness, Withy and Co., Ltd., Saint John, N.B., \$82,046.39; Georgian Bay Tourist Co., Midland, Ont., \$1,559.30; Gulf Lines Ltd., Vancouver, \$5,590.70; Harbour Navigation Co., Ltd., Indian River, B.C., \$2,100; Huntsville, Lake of Bays and Lake Simcoe Navigation Co., Huntsville, Ont., \$5,255; Johnson Walton Steamships Ltd., Vancouver, \$1,013.81; Leonard R. Jones, Harrington Harbour, Que., \$1,800; Norman Jones, Harrington Harbour, Que., \$1,350; H. E. Kane and Co., Halifax, \$15,082.50; Kerr Steamships Ltd., Montreal, \$1,818.75; H. Lacroix, Trois-Rivières, Que., \$1,500; Raoul Leclerc, Lachevrotière, Que., \$2,260; Jos. A. Lefebvre, Batiscan, Que., \$1,060; Magdalen Islands Transportation Co., Ltd., Montreal, \$13,086.55; March Shipping Agency, Ltd., Montreal, \$17,580.60; Margaree Steamship Co., Sydney, N.S., \$1,310; McLean Kennedy Ltd., Montreal, \$61,290.14; Montreal Shipping Co., Ltd., Montreal, \$63,532.77; Muskoka Lakes Navigation and Hotel Co., Gravenhurst, Ont., \$8,000; Ontario Northland Boat Lines, North Bay, Ont., \$1,011; Pickford and Black, Ltd., Halifax, \$12,792.53; Selkirk Navigation Co., Winnipeg, \$2,500; Shipping Ltd., Montreal, \$50,255.25; Estate of Alfred Sirois, Les Escoumains, Que., \$2,884.15; La Compagnie de Transport du Bas St. Laurent, Montreal, \$33,634.95; La Traversée de Lévis, Ltée., Quebec, \$15,000; La Cie de la Traversée du St. Laurent, Ltée., Sorel, Qué., \$1,260; Union Steamships Ltd., Vancouver, \$104,373.41; United States of America, Postmaster General, Washington, D.C., \$2,599.42; sundry payments, each under \$1,000, \$6,100.09.

Votes 311, 703 and 847 Air and Land Mail Services

	Estimates	Allotments	Expenditures
Salaries	141,920 00	151,780 00	149,751 34
Allowances	100 00	240 00	101 13
A Mail Service by Air	8,228,821 00	8,298,821 00	8,298,202 31
B Mail Service by Ordinary Land Conveyance, including			
Rural Mail Delivery	14,320,000 00	14,240,000 00	12,902,698 66
Travelling Expenses	1,500 00	1,500 00	1,427 51
Printing, Stationery and Office Equipment	80,000 00	80,000 00	33,183 85
Repairs and Upkeep of Equipment	35,000 00	35,000 00	22,216 44
Acquisition of Equipment	115,000 00	115,000 00	62,739 30
Telephones and Telegrams	300 00	300 00	224 10
Sundries	500 00	500 00	220 00
C Rural Mail Delivery Boxes	120,000 00	120,000 00	101,449 80
	<u>\$ 23,043,141 00</u>	<u>\$ 23,043,141 00</u>	<u>\$ 21,572,214 44</u>

This vote was provided to cover the cost of (a) the carriage of mail by air, rural mail delivery, mail stage services, movement of mail between post offices and railway stations, and collections from street letter boxes; and (b) the salaries and other expenses of the administrative unit at Ottawa, which controls these services.

As at March 31, 1950, there were 68 salaried employees being paid from this vote, of whom 39 were permanent and 29 temporary.

A Payments were as follows: Associated Airways, Ltd., Edmonton, \$2,615.76; Austin Airways, Ltd., Toronto, \$4,351.05; Callison Flying Service, Dawson, Y.T., \$1,900; Canadian Pacific Airlines, Ltd., Vancouver, \$1,390,088.71; Central British Columbia Airways Ltd., Fort St. James, B.C., \$2,438.01; Central Northern Airways Ltd., Winnipeg, \$31,957.51; Eastern Provincial Airways, St. John's, Nfld., \$16,264.84; Gulf Flying Service,

New Glasgow, N.S., \$1,680; Leavens Bros. Air Services, Ltd., Toronto, \$13,017.12; Maritime Central Airways Ltd., Charlottetown, \$167,212.31; Northern Airways Ltd., Cardross, Y.T., \$1,149.60; Northern Wings Ltd., Sept Iles, Que., \$36,018.59; Queen Charlotte Airlines, Vancouver, \$3,150; Rimouski Airlines, Rimouski, Que., \$27,745.89; Saskatchewan Government Airways, Prince Albert, Sask., \$9,880.36; Taku River Gold Mines, Tulsequah, B.C., \$1,170; Trans-Canada Air Lines, Montreal, \$6,578,403.01, of which \$1,165,683.69 was in respect of Trans-Atlantic air mail services; White Horse Flying Service, White Horse, Y.T., \$2,450; sundry payments, each under \$1,000, \$3,709.55.

Payments to Trans-Canada Air Lines for the conveyance of mail by air in Canada and between Canada and the United States was made under an arrangement authorized by P.C. 2433, May 12, 1948 for the period April 1 to June 30 and P.C. 3992, August 10, 1949 for the period July 1 to March 31. This arrangement provided for a payment of \$450,000 per month for the provision of an all-up mail service.

P.C. 532, February 15, 1946, authorized the Postmaster General to arrange with Trans-Canada Air Lines for the carriage of mails on the Canadian Government Trans-Atlantic Air Service from January 1, 1946 at a rate of \$7.75 per pound. By mutual agreement, this rate was reduced to \$4.83 per pound, effective March 15, 1947, until December 31, 1949. P.C. 182 authorized the continuation of this agreement until further notice.

P.C. 4369, August 31, 1949 authorized the Postmaster General to arrange with Trans-Canada Air Lines for the carriage of mails between Montreal or Toronto and Hamilton, Bermuda; Nassau, Bahamas; Kingston, Jamaica; and Port of Spain, Trinidad, at a rate of 1.43 mills per pound mile.

The operation of side services between certain post offices and airports on Trans-Canada Air Lines routes at the rate of 20 cents per mile was authorized by P.C. 2184, May 18, 1948. Payment for these services was made from Mail Service by Land allotment.

B Following is a statement showing by Districts and services the expenditures from this allotment:

District	Rural Mail delivery routes	Side services	Stage services	City services	Total 1949-50	Total 1948-49
St. John's		19,145 02	156,495 80	26,071 34	201,712 16	
Halifax	289,546 53	88,850 17	290,036 39	110,621 66	779,054 75	721,745 99
Charlottetown ...	170,708 61	19,787 35	10,604 32	13,830 29	214,930 57	197,226 60
Saint John	342,954 63	66,276 63	150,766 54	84,001 56	644,029 36	604,982 80
Quebec	644,219 97	141,060 99	404,101 03	198,765 39	1,388,147 38	1,250,988 11
Montreal	761,400 79	122,502 90	157,780 72	685,488 76	1,727,173 17	1,655,103 34
Ottawa	740,654 18	72,550 89	140,883 41	165,566 55	1,119,655 03	1,052,015 29
Toronto	645,940 02	96,224 09	78,508 42	914,587 57	1,735,206 10	1,611,684 67
London	948,104 55	78,317 69	95,138 42	251,122 26	1,372,682 92	1,250,641 43
North Bay	114,481 83	88,771 50	109,451 92	75,072 96	387,778 21	347,215 12
Winnipeg	136,378 16	132,261 98	105,727 62	217,567 95	591,935 71	543,748 04
Moose Jaw	33,504 57	116,784 40	74,475 60	54,711 61	279,476 18	269,429 32
Saskatoon	78,958 11	134,568 40	103,816 98	55,959 46	373,302 95	345,548 75
Edmonton	138,896 78	111,022 89	136,890 27	106,004 49	492,814 43	456,029 13
Calgary	65,755 19	87,878 96	82,774 12	95,007 39	331,415 66	314,500 32
Vancouver	227,939 87	89,550 12	194,643 99	573,072 04	1,085,206 02	1,035,863 88
Yukon			70,329 58		70,329 58	64,923 03
Headquarters		107,794 48			107,794 48*	131,567 38*
	<u>\$5,339,473 79</u>	<u>\$1,573,348 46</u>	<u>\$2,362,425 13</u>	<u>\$3,627,451 28</u>	<u>\$ 12,902,698 66</u>	

The comparable totals for the fiscal year 1948-49 were as follows.....

<u>\$4,881,628 12</u>	<u>\$1,529,192 79</u>	<u>\$2,075,764 18</u>	<u>\$3,372,628 11</u>	<u>\$ 11,859,213 20</u>
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*Paid from Ottawa for side services between certain airports and post offices on Trans-Canada Air Mail routes.

C Proceeds from sales of these boxes to individuals are credited to Postal Revenue.

Votes 312 and 848 Audit of Revenue, Money Order, Postal Note and Savings Bank Business; issue of Postage Stamps and Postal Notes

	Estimates	Allotments	Expenditures
Salaries	1,287,500 00	1,271,700 00	1,249,209 11
Allowances	100 00	900 00	461 93
Travelling Expenses	2,000 00	2,000 00	1,364 83
Printing, Stationery and Office Equipment	150,000 00	150,000 00	79,862 23
Repairs and Upkeep of Equipment	100,000 00	99,000 00	78,577 40
Acquisition of Equipment	7,000 00	8,000 00	7,827 60
Telephones and Telegrams	1,000 00	1,000 00	349 72
Sundries	1,000 00	1,000 00	575 10
Money Order and Postal Note Forms	145,000 00	145,000 00	139,651 68
Manufacture of Postage Stamps	575,000 00	590,000 00	589,866 29
	<u>\$2,268,600 00</u>	<u>\$2,268,600 00</u>	<u>\$2,147,745 89</u>

This vote was provided to cover: (a) the salaries and other expenses of the staff of the Financial Branch at Ottawa, which records and audits postmasters' reports of financial transactions arising from the sale of postage, money orders and postal notes, and the operations of the Post Office Savings Bank, and (b) the cost of postage stamps, postal notes and money order forms.

As at March 31, 1950 there were 562 salaried employees being paid from this vote, of whom 328 were permanent and 234 temporary.

Transfer from Vote 673 (Department of Finance) To authorize and provide for payment in respect to matters supplementary to the Terms of Union of Newfoundland with Canada	51,306 09
Expenditures	\$ 51,306 09

The above amount represents the value of inventories of consumable stores and supplies acquired by the Post Office Department.

PENSIONS AND OTHER BENEFITS

Vote 313 To provide for the payment of compassionate allowances to employees injured while in the performance of their duties, or to other persons injured while performing duties in any way connected with the Postal Service, or in protecting His Majesty's mails, or to the dependents of such employees or other persons who may be killed while so engaged; payments to be made only on the specific authority of the Governor in Council	\$ 5,000 00
Expenditures	nil

Vote 849 To authorize the Governor in Council to grant, under the terms of the Civil Service Superannuation Act, an annual allowance of \$611.41 to Mrs. Elizabeth Meredith Doyle, formerly a Clerk, Grade 2, in the Financial Branch, Post Office Department, Ottawa, effective from 6th September, 1945, date she reached the age of sixty-five years, in lieu of the withdrawal allowance of \$1,661.04 authorized by Order in Council P.C. 263/1367, dated 14th June, 1932, which also authorized the removal of her name from the list of employees of the Department, effective 13th May, 1932, because of married status	\$ 1 00
Expenditures	nil

GENERAL

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. \$ 36,656 69

Comparative Statement of Accounts Receivable

	March 31, 1950	March 31, 1949
Current Year	6,830 18	998 39
Previous Years—Collectable	178 82	144 38
—Uncollectable	27,684 56	27,684 56
	<u>\$ 34,693 56</u>	<u>\$ 28,827 33</u>

Details of previous years—Uncollectable were given on page Q-13, Public Accounts, 1948.

OPEN ACCOUNTS

	Cr. Balance Mar. 31, 1949	Debit	Credit	Cr. Balance Mar. 31, 1950
[9] Floating Debt				
(d) <i>Outstanding Cheques and Warrants—</i>				
A Outstanding Imprest Account Cheques				
—Post Office	277 06		72 02	349 08
B (e) Post Office Account	6,902,102 70	604,794,942 55	606,173,007 14	8,280,167 29
	<u>6,902,379 76</u>	<u>604,794,942 55</u>	<u>606,173,079 16</u>	<u>8,280,516 37</u>
[10] Deposit and Trust Accounts				
C (a) Post Office Savings Bank	37,741,388 62	11,860,650 53	12,873,895 71	38,754,633 80
(c) <i>Miscellaneous—</i>				
D Contractors' Securities—Cash, Post Office	90,167 10	103,670 99	62,630 94	49,127 05
	<u>37,831,555 72</u>	<u>11,964,321 52</u>	<u>12,936,526 65</u>	<u>38,803,760 85</u>
[11] Insurance, Pension and Guaranty Accounts				
(c) <i>Pension and Retirement Funds—</i>				
E Retirement Fund—Post Office	2,847 01	4,608 94	26,988 07	25,226 14
[12] Deferred Credits				
F Pay-list Deductions—Post Office		55,112 67	59,347 32	4,234 65
[13] Sundry Suspense Accounts				
G Unclaimed Cheques Suspense—Post Office	1,128 17	6 02	72 44	1,194 59
	<u>\$ 44,737,910 66</u>	<u>\$616,818,991 70</u>	<u>\$619,196,013 64</u>	<u>\$ 47,114,932 60</u>

A At the close of the fiscal year, each imprest account is examined by the official in charge, and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.

- B The Post Office Account is a composite balance representing the difference between the values of certain of the recorded assets and liabilities of the Post Office Department.
- C Credits consist of: deposits, \$12,141,889.17, and interest credited to the accounts, \$729,006.51. Debits represent withdrawals. Included in the closing balance is an amount of \$8,410.29 which represents the cash portion of the Post Office Guarantee Fund (which is administered by the Postmaster General). The remaining portion of this Fund consists of securities amounting to \$401,500 held in the custody of the Minister of Finance.
- D Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1949-50, bonds so held in respect of the Post Office Department amounted to \$2,750.
Bonds amounting to \$132,150 are also held in the custody of the Minister of Finance as security for the payment of postage on mail matter.
- E Credits comprise deductions from the earnings of certain employees of this department not paid through the Central Pay Office, and the accrual of interest at the rate of 4 per cent per annum on the balance to the credit of each employee. Debits represent payment of the amounts to the employees' credit upon resignation or death or, if they are made permanent, refunds or transfers to the Superannuation Account. An amount representing the balances to the credit of these employees for the period prior to January 1, 1949, was transferred hereto during the current fiscal year, pursuant to the transfer at that date of the administration of the Fund to the office of the Comptroller of the Treasury.
- F Deductions for Canada Savings Bonds from the earnings of mail contractors and from the salaries of certain employees not paid by Central Pay Office are credited to this account pending transmittal to the department concerned.
- G All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue are credited to this account pending claims therefor.

**Employees Receiving Salaries at Annual Rates of \$3,000 or over and
Travelling Expenses of \$500 or over**

The first list contains the names and annual salary rates of all salaried employees who were receiving \$3,000 or over as at March 31, 1950. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list contains the names of other salaried employees who received travelling expenses of \$500 or over.

Salaried employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
OTTAWA—HEADQUARTERS					
ADMINISTRATION					
Turnbull, W. J., Deputy Postmaster General	\$ 12,000 00	\$ 970 99	Budden, A. N.	5,220 00	
Adamson, W. D.	5,220 00		Bunel, E. G.	3,060 00	
Anderson, G.	3,420 00		Callahan, W. L.	3,420 00	
Aubry, J. O.	3,060 00		Campbell, J. B.	3,720 00	
Beauvais, J. E.	5,040 00		Cantin, J. P.	3,060 00	
Begin, J. P. A.	3,180 00		Cantin, L.	3,060 00	
Bingleman, C. E.	3,540 00		Carpenter, J. R.	3,960 00	
Black, B. E.	3,720 00		Carriere, J. S.	3,180 00	
Boreham, C. C.	3,420 00		Charlebois, C. J. G.	3,420 00	
Bourgault, M. L.	3,420 00		Chartrand, S.	4,320 00	1,105 35
Bourgeau, W. J.	3,060 00		Chene, J. E.	3,060 00	
Boutin, N. R.	5,340 00	1,473 19	Choquette, B. R.	3,180 00	
Boyd, E. D. H.	3,660 00		Christensen, E.	3,060 00	
Boyle, G. A.	6,000 00	732 40	Clarke, G. H.	6,600 00	718 54
Brazeau, J. H.	3,420 00		Coady, J. P.	3,780 00	
Brazeau, P. K.	3,060 00		Cole, C. L.	3,180 00	
Brenot, G. H.	4,440 00		Colpman, F. J.	4,380 00	
			Cooke, M. W.	3,180 00	
			Cordes, H. L.	3,060 00	
			Coutts, W. F.	5,040 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Craig, J. N.	4,500 00	548 02*	McVicar, A. W.	3,420 00	
Dagg, A. E. M.	3,060 00		Mills, I.	3,060 00	
Daze, C.	4,260 00		Mills, L. J.	7,200 00	885 71
Demers, J. E. G.	3,660 00		Mitchell, J.	3,420 00	
Dilabio, G.	3,000 00		Moloughney, J. P.	3,180 00	
Dixon, E. S.	4,740 00		Moorhouse, S.	3,060 00	
Doucet, J. J. A.	3,660 00		Morais, J. C. D.	3,720 00	
Dunn, F. B.	4,020 00		Morin, J. N.	3,780 00	
Edgar, M. H.	3,060 00		Mullen, K.	3,060 00	
Elson, C.	3,060 00		Muhlin, A. C.	3,780 00	
Emslie, G. M.	3,060 00		Murphy, W. H.	3,060 00	
Farrell, B. J.	5,220 00		Noonan, J. H.	3,660 00	
Ford, A.	3,060 00		O'Byrne, K. D.	3,420 00	
Fortune, H. J.	4,080 00		O'Hagan, A. W. S.	3,780 00	
Gagnon, J. L. A.	6,300 00	1,220 12	O'Halloran, W. H.	4,380 00	
Germain, L.	8,000 00		Page, J. E.	3,180 00	
Gibson, A. M.	6,900 00	1,023 31	Page, P. E. R.	3,060 00	
Gilbert, F.	4,680 00		Payne, F. K.	3,060 00	
Giroux, J. O. R.	3,180 00		Peake, C. C.	3,180 00	1,199 90
Gosselin, B.	5,000 00		Pearl, H. N.	5,220 00	
(including secretarial allowance, \$1,820)			Pelletier, E.	3,660 00	
Gosselin, J. R.	3,180 00		Pelletier, J. P. L.	3,300 00	
Guegen, J. L.	3,060 00		Pheasant, F. W.	4,080 00	
Hadden, R. A.	3,180 00		Pothier, A. S.	5,220 00	
Hall, R. E.	4,440 00		Potts, A. H. B.	5,400 00	
Halpin, E. J.	3,180 00		Price, M. J.	3,060 00	
Hancock, E. H.	4,740 00		Renwick, H.	4,380 00	
Hearty, W.	4,140 00		Robillard, A. P.	3,300 00	
Heath, W. A.	3,180 00		Rodriguez, E.	4,440 00	
Heroux, J. A.	3,060 00		Ross, G. W.	5,220 00	
Herring, G.	8,000 00		Rowe, C. A.	3,180 00	
Hill, G. A.	4,020 00		St. Louis, P. N.	3,060 00	
Hiney, E. M.	3,780 00		Simpson, J.	3,060 00	
Holland, H.	3,180 00		Smith, C. A.	3,060 00	
Hornidge, R. F.	3,060 00		Sparks, F. R.	3,780 00	
Howard, C. F.	3,300 00		Stubbs, H.	4,500 00	
Irving, K. H.	5,400 00		Tache, A. de G.	6,360 00	
Isabelle, J. J. F.	3,120 00		(including terminable allowance, \$960)		
Jette, J. D.	3,660 00		Taylor, W. T.	3,480 00	
Johnston, L. E.	3,060 00		Tedford, W. C.	3,960 00	
Jolliffe, F. E.	5,400 00		Thibault, O. E.	3,060 00	
Lachaine, J. R.	3,420 00		Tubman, R. F.	3,780 00	
Lally, J. P.	3,660 00		Underwood, E. J.	8,000 00	544 49
Lalonde, A.	5,040 00		Valiquette, J.	3,060 00	
Larkin, F. D.	3,060 00		Warren, C. F.	3,000 00	
Leclerc, J. E.	4,680 00		Warwick, A. J.	4,440 00	788 19
Leger, O.	4,080 00		Waterman, F. W.	3,300 00	
MacDonald, J. A.	4,140 00		Wawanolet, O.	3,180 00	
MacDonald, N. H.	5,400 00	681 48*	Weston, T.	3,780 00	
MacLarty, D.	3,540 00		Whitehouse, F. W.	3,060 00	
MacLean, W. M.	3,060 00		Wilkins, L. M.	3,480 00	
MacNabb, R. H.	8,000 00		Yettis, M.	3,960 00	518 45
Macneill, G.	3,960 00				
Marjerrison, F. E.	3,000 00				
Martin, J. B.	3,360 00				
Matton, R.	3,180 00				
McDonald, T. D.	4,020 00				
McEachern, W. C.	6,600 00	945 32			
McFarlane, A.	5,220 00				
McGahey, J. H.	3,180 00				
McGreevy, M.	3,420 00				
McLachlin, G. R.	3,300 00				
McLaughlin, F. W.	3,060 00				
McManus, T.P.	3,180 00				
McRae, G. M.	3,780 00				

POST OFFICES AND
DISTRICT OFFICES

Newfoundland

Corner Brook:

Hann, C. J. 3,180 00

Gander:

Heath, D. P. 3,060 00

Grand Falls:

Rowse, H. 3,060 00

St. John's:

Clarke, D. R. 3,600 00 855 89

Dawe, E. 3,480 00 2,502 56

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>St. John's—Concluded</i>					
Edward, R. A.	3,060 00		Campbellton:		
Escott, J.	3,420 00		Boucher, J. B. H.	3,300 00	
Ivany, A. J.	4,680 00		Edmundston:		
March, W. W.	3,480 00	2,172 09	Williams, E. J.	3,060 00	
Squires, B.	3,480 00	3,100 56	Fredericton:		
Squires, W. P.	3,180 00		Anderson, W. A.	3,960 00	
Vallis, L.	3,480 00	1,849 15	Limerick, H.	3,180 00	
Veitch, W. T.	3,180 00		Moncton:		
Walters, E.	3,060 00		Dixon, J. E.	3,780 00	
Whitten, J. S.	3,180 00		Fear, J. R.	3,120 00	
Woodford, W. J.	3,840 00		Slipp, G. L.	4,440 00	
Woolridge, A.	3,900 00		Newcastle:		
<i>Nova Scotia</i>					
Amherst:			Kethro, W. R. W.	3,060 00	
Foster, A. W.	3,660 00		Sackville:		
Antigonish:			Blenkhorn, W. L.	3,180 00	
MacGillivray, W. A. ..	3,300 00		Saint John:		
Bridgewater:			Graham, J. W.	3,180 00	
Dolliver, G. F.	3,180 00		Ingraham, E. R.	5,220 00	
Glace Bay:			Kee, N. A.	3,600 00	688 70
McKinlay, P. M.	3,060 00		Ketchum, F. E.	3,600 00	1,012 45
Halifax:			Mackin, W.	3,180 00	
Clark, G. E.	3,300 00		McCarthy, B. A.	3,120 00	1,019 95
Fry, G. W.	4,440 00	510 45	McMaster, C. A.	3,180 00	
German, H. L.	3,420 00		Montague, J. V.	3,720 00	
Gibson, R. W.	3,180 00		Newcomb, F. J.	4,080 00	1,642 58
Green, J. S.	3,480 00	999 55	Ruet, L. J.	4,080 00	1,461 88
Hughes, J. W.	3,180 00		Shannon, F. M.	4,440 00	
Mader, U. A.	3,300 00		St. Stephen:		
McLeod, C. H.	3,420 00		Sullivan, A. W.	3,360 00	
Melvin, E. W.	3,960 00	803 50	Sussex:		
O'Brien, M. D.	5,220 00		Keirstead, O. G.	3,180 00	
Rounsefell, G. A.	3,600 00	626 45	Woodstock:		
Walsh, J. V.	3,180 00		Sprague, R. W.	3,300 00	
Warner, F. A.	5,040 00		<i>Quebec</i>		
Webb, S. J.	3,840 00	748 98	Amos:		
Kentville:			Lafreniere, B.	3,060 00	
Black, J. R.	3,300 00		Arvida:		
New Glasgow:			Couture, M. A. G.	3,180 00	
Ross, J. A.	3,660 00		Chicoutimi:		
North Sydney:			Gagnon, J. P.	3,660 00	
Chapman, G. T.	3,300 00		Drummondville:		
Sydney:			Lupien, C. A.	3,660 00	
MacDonald, F.	3,180 00		Granby:		
MacKeen, D.	3,840 00		Lortie, P. E.	3,660 00	
Truro:			Grand'Mere:		
Bryson, J. H.	3,660 00		Julien, M.	3,060 00	
Smith, A. T.	3,000 00		Hull:		
Windsor:			Michon, J. P.	3,540 00	
Hughes, J. F.	3,180 00		Joliette:		
Yarmouth:			Massé, L. J.	3,660 00	
Dunn, C. P.	3,360 00		Jonquiere:		
<i>Prince Edward Island</i>					
Charlottetown:			Angers, J. L. J.	3,300 00	
Connolly, J. J.	3,660 00		La Tuque:		
Coyle, F. A.	3,180 00		Beaulieu, F. X.	3,060 00	
MacLeod, L. E.	3,900 00		Levis:		
Summerside:			Martineau, J. C.	3,780 00	
Allen, W. A.	3,360 00		Magog:		
<i>New Brunswick</i>					
Bathurst:			Bibeau, A. L.	3,180 00	
White, E. J.	3,300 00		Matane:		
			Levesque, G. H.	3,180 00	
			Montreal:		
			Barbeau, J. H. L.	3,600 00	
			Beaudoin, L. R.	3,180 00	
			Beaulieu, J. H.	3,960 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Montreal—Concluded			Quebec—Concluded		
Beauregard, J. M.	3,780 00		Pageau, J. F.	3,480 00	563 79
Belcourt, J. D.	3,480 00		Pouliot, J. E.	3,180 00	
Bergeron, R.	3,000 00		Savard, J. M.	3,480 00	
Boileau, J. C.	3,900 00	1,876 58	Therien, J. C.	3,180 00	
Bolte, J. C.	3,120 00		Turcotte, A. G.	3,180 00	
Caisse, L. V.	3,180 00		Rimouski:		
Champigny, A. R.	3,180 00		Couillard, J. A.	3,300 00	
Charbonneau, J. W. ..	3,720 00		Rouyn:		
Chaurette, R.	3,120 00		Dumulon, P.	3,060 00	
Chevrier, J. A.	3,840 00		Ste. Agathe des Monts:		
Choquet, P. E.	3,960 00		Dore, J. R.	3,060 00	
Clerk, D. L.	3,480 00	1,740 03	St. Hyacinthe:		
Corbeil, E.	4,740 00		Robert, R.	3,660 00	
Crochetiere, J. R.	6,300 00		St. Jerome:		
Daigneault, J. F.	3,720 00		Valois, J. A.	3,300 00	
De Cotret, P. R.	4,080 00	975 91	St. Johns:		
Desautels, J. G.	3,480 00		Rameau, C. E.	3,660 00	
Desrosiers, J. A.	3,180 00		Shawinigan Falls:		
Gauthier, J. A.	4,740 00		Jacques, J. T.	3,660 00	
Heaney, P.	3,480 00		Sherbrooke:		
Larose, P.	4,080 00		Croteau, W. W.	3,480 00	
Lebrun, O.	3,000 00		Desruisseaux, E. J. ...	4,140 00	
Lefebvre, J. F. R.	4,080 00	1,842 48	Sorel:		
Lefebvre, J. H.	3,180 00		Champoux, J. E.	3,360 00	
Major, J. P.	3,180 00		Thetford Mines:		
Major, S.	3,180 00		Lemieux, J. R.	3,360 00	
Marcoux, C. A.	5,220 00		Trois Rivières:		
Maurault, H.	3,780 00		Bernaquez, J. A.	3,840 00	
McKeogh, P. R.	3,780 00		Romppe, F. L.	3,180 00	
Menard, A. F.	3,300 00		Val d'Or:		
Nadon, O.	3,120 00		Paterson, J. J.	3,180 00	
Nolin, J. J.	3,180 00		Valleyfield:		
Olivier, J. D.	3,180 00		Rousseau, G.	3,360 00	
Olivier, P. E.	3,000 00		Victoriaville:		
Paquet, J. P. O.	3,180 00		Beaudet, H.	3,300 00	
Pilon, J. W.	3,120 00				
Portelance, Z. A.	4,500 00		Ontario		
Pouliot, L.	3,180 00		Arnprior:		
Provencal, J. J.	3,720 00		Mallock, I. G.	3,180 00	
Robert, P. P.	3,000 00		Aurora:		
Rolston, W. G.	3,180 00		Walker, G. W.	3,180 00	
Rousseau, J. J.	3,180 00		Aylmer (West):		
Tartre, E. F.	3,000 00		Van Patter, R. B.	3,180 00	
Vallee, J. P.	3,300 00		Barrie:		
Verville, T. F.	4,740 00		Thomson, N. M.	3,660 00	
Villeneuve, F.	3,180 00		Belleville:		
Noranda:			Stork, C. M.	3,180 00	
Guenette, C. L.	3,060 00		Waddell, J. C.	3,840 00	
Quebec:			Bowmanville:		
Boissinot, J. L.	3,480 00	1,745 09	Kent, C. B.	3,300 00	
Bruneau, J. G.	4,080 00	2,607 53	Bracebridge:		
Clermont, J. W.	3,120 00		Huckle, W. C.	3,180 00	
Dussault, J. J.	4,080 00	1,090 63	Brampton:		
Frechette, P. E.	3,840 00	2,771 41	Corkett, C. M.	3,660 00	
Gagnon, J. L.	4,500 00		Brantford:		
Gignac, L. F.	3,480 00		Boot, H.	3,480 00	
Girard, P. E.	3,480 00		Kite, E. H.	3,840 00	
Halpin, R. V.	4,440 00	604 05	Brockville:		
Jobin, G. I.	4,080 00		Singleton, W. C.	3,840 00	
Laberge, J. A.	3,720 00		Burlington:		
Letourneau, J. A.	3,480 00		Gates, C. E.	3,300 00	
Michaud, M. L.	3,180 00		Chatham:		
Moffett, J. A.	3,480 00		Hunter, R. G.	3,180 00	
Morin, J. B.	5,040 00		Reid, S. A.	3,840 00	
Nicole, J. A.	3,180 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Cobourg:			London:		
Quinn, P. J.	3,060 00		Arnott, E. H.	3,180 00	
Cochrane:			Callahan, A. B.	4,440 00	
Mitchell, R. R.	3,180 00		Chowen, H. T.	3,420 00	
Collingwood:			Flaherty, J. A.	3,660 00	2,221 09
Bellamy, F. H.	3,360 00		Hall, C. W.	3,000 00	
Cornwall:			Henderson, W. R.	3,480 00	610 10
St. Laurent, W. A. ...	3,840 00		Martin, G. S.	3,120 00	
Dundas:			McVivar, A. B.	3,720 00	
Walker, A.	3,180 00		Merrifield, B. S.	4,080 00	
Dunnville:			Morgan, W. C.	3,480 00	2,324 11
Bennett, N. W.	3,300 00		Pearson, W. E.	5,040 00	
Fergus:			Poole, A. W.	3,960 00	1,616 89
McDonald, J. C.	3,180 00		Midland:		
Fort Erie:			Swinson, D. H.	3,360 00	
Hogg, J. B.	3,300 00		Napanee:		
Fort Frances:			O'Connor, H. J.	3,060 00	
Busch, J. O.	3,180 00		New Liskeard:		
Fort William:			Grills, T. C.	3,360 00	
Carroll, T. H.	4,140 00		Newmarket:		
Stewardson, R. H.	3,180 00		Cane, L. P.	3,360 00	
Galt:			Niagara Falls:		
McIntosh, J. A.	3,840 00		Farrell, G. T.	3,960 00	
Mullin, P. W.	3,180 00		Newman, A. E.	3,180 00	
Gananoque:			North Bay:		
Logan, J. H.	3,300 00		Allen, J. P.	5,220 00	727 92
Georgetown:			Berry, H. N.	3,180 00	
Cousens, G. B.	3,300 00		Doran, W. W.	4,080 00	957 67
Geraldton:			Gagne, W. J.	4,080 00	733 70
Conlon, H. J.	3,180 00		Johnston, T. T.	3,180 00	832 88
Goderich:			Klein, J. H.	4,080 00	762 60
Bissett, W. M.	3,300 00		Laframboise, A. H. ...	3,840 00	
Gravenhurst:			Oakville:		
Freeman, F. M.	3,180 00		Litchfield, W. A.	3,180 00	
Grimsby:			Orillia:		
Bromley, L. A.	3,180 00		O'Brien, E. W.	3,300 00	
Guelph:			Oshawa:		
Little, W. A.	3,480 00		Graham, F. E.	3,180 00	
Mogk, W. H.	4,140 00		Moran, N. J.	4,140 00	
Hamilton:			Ottawa:		
Curtis, F. L.	4,740 00		Cote, L. S.	3,120 00	
Moore, H. A.	3,180 00		Cottrell, W. H.	3,180 00	
Stipe, C. D.	3,480 00		Cunliffe, B. J.	3,780 00	
Way, W. J.	3,480 00		D'Anray, A.	3,180 00	
Huntsville:			Duguay, E.	5,700 00	
Davis, R. S.	3,180 00		Gravel, J. E.	4,080 00	1,064 60
Ingersoll:			Hall, R. E.	3,780 00	
Wark, W. R.	3,060 00		Lawrence, G. H.	4,440 00	1,254 15
Kapuskasing:			Lyon, S. C.	3,180 00	
Husband, A.	3,060 00		Macklem, G. E.	5,220 00	
Kenora:			MacNabb, C. B.	4,440 00	590 43
Howe, E. J.	3,180 00		Maloney, M. F.	3,180 00	
Kingston:			McClure, C. E.	3,720 00	
Scott, G. B.	4,140 00		McDonald, K. C.	3,960 00	843 10
Kingsville:			McIntyre, D. M.	3,000 00	
Robson, J. H.	3,060 00		Needham, E. O.	3,780 00	
Kirkland Lake:			Robert, J. A.	3,180 00	
Gavan, W. J.	3,180 00		Robertson, J. A.	3,180 00	
Kitchener:			Roy, E. A.	3,180 00	
Hachborn, T. H.	4,140 00		Sabourin, R. L.	3,120 00	
Oswald, C. L.	3,480 00		St. Germain, J. T.	3,180 00	
Leamington:			St. Jean, P. R.	3,180 00	
Poore, C. A.	3,540 00		Wilson, J. F.	3,720 00	1,022 71
Lindsay:			Owen Sound:		
Warner, A. R.	3,660 00		McDonald, N. E.	3,840 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Paris:					
Hilborn, L.	3,180 00		Toronto— <i>Concluded</i>		
Parry Sound:			Carson, T. H.	3,000 00	
Spring, R. R.	3,300 00		Carson, W. J.	4,080 00	
Pembroke:			Clark, L. A.	3,180 00	
Coxford, R. C.	3,660 00		Cormack, W. J.	3,480 00	
Perth:			Creighton, S. A.	3,000 00	
Spalding, P. M.	3,300 00		Dearle, C. A.	3,960 00	2,623 74
Peterborough:			Dickey, W. J.	3,960 00	
White, H. E.	3,480 00		Donnelly, C.	4,320 00	
Pictou:			Ellis, R. W.	3,180 00	
Minaker, A. L.	3,180 00		Farnworth, R.	3,300 00	
Port Arthur:			Ferguson, J.	3,300 00	
Colquhoun, G.	3,120 00		Fitchett, J. W.	3,840 00	
Logan, A.	3,660 00		Fizzell, A. H.	3,000 00	
Port Colborne:			Forgie, J.	3,180 00	
Coombes, S. H.	3,180 00		Foster, R.	3,480 00	
Port Credit:			Gibson, N. A.	3,000 00	
Bradley, H. E.	3,300 00		Gilmour, H. R.	3,000 00	
Port Hope:			Giroux, J. C.	3,780 00	
Bates, C. C.	3,180 00		Giroux, O. J.	3,300 00	
Preston:			Gordon, W. G.	3,960 00	1,975 79
Shantz, R. F.	3,180 00		Goss, E. B.	3,300 00	
Renfrew:			Holmes, A.	3,840 00	
Bolger, M. J.	3,180 00		Horton, W. H.	4,080 00	
St. Catharines:			Hughes, H. J.	3,180 00	
Beard, A. R.	3,480 00		Hurst, J. H.	3,000 00	
Cline, A. R.	4,140 00		Johnston, W. H.	3,840 00	2,435 76
St. Mary's:			Krugel, H.	3,120 00	
Smith, L. C.	3,060 00		Law, J. M.	3,180 00	
St. Thomas:			Little, J. C.	4,740 00	792 20
McDonald, F. G.	3,840 00		MacKay, J. R.	3,120 00	
Power, R. J.	3,000 00		MacLean, W. M.	6,000 00	
Sarnia:			Masterson, F. A.	3,180 00	
McCann, T. J.	3,840 00		McBride, G. A.	3,480 00	
Randolph, J. W.	3,120 00		McCourt, J. T.	4,320 00	
Sault Ste. Marie:			McMillan, D. B.	3,180 00	
Biggings, V. W.	3,000 00		Milne, G.	3,960 00	2,711 12
Crawford, W. A.	3,660 00		Murdoch, J.	3,000 00	
Simcoe:			Murphy, A.	3,180 00	
Leask, L. F.	3,660 00		Murphy, G. F.	3,000 00	
Smiths Falls:			New, W. T.	3,180 00	
Corbett, R. A.	3,300 00		Newbigging, W. A.	3,180 00	
South Porcupine:			Newdick, S. T.	3,120 00	
McLellan, E. A.	3,180 00		Parks, R.	3,180 00	
Stratford:			Perry, V. R.	3,480 00	
McDonnell, T. J.	3,180 00		Reive, R. H.	4,080 00	
Ruston, F.	3,840 00		Relyea, J. D.	4,080 00	
Sudbury:			Sangster, B. T.	5,220 00	
Miller, J. C.	4,140 00		Shca, T. J.	3,480 00	
Thorold:			Smith, A. V.	3,180 00	
Foley, G. W.	3,300 00		Smith, W. R.	3,000 00	
Tillsonburg:			Stagg, G. R.	3,000 00	
Flood, F. R.	3,180 00		Strathdee, D.	3,720 00	
Timmins:			Thornton, H. R.	3,300 00	
King, E. H.	3,840 00		Weir, J. J.	3,000 00	
Reid, E. L.	3,180 00		Willis, C. R.	3,480 00	
Toronto:			Willmot, H. C.	3,480 00	
Anderson, M. P.	3,600 00		Wilson, J. D.	3,180 00	
Baker, A.	3,300 00		Trenton:		
Barrett, J. C.	3,720 00		Foster, L. D.	3,660 00	
Berry, J. T.	3,180 00		Wallaceburg:		
Blackstone, N. W.	3,960 00	1,699 61	Grealis, H. J.	3,180 00	
Brown, I. E.	3,480 00	515 40	Waterloo:		
Brown, R. M.	3,180 00		Dotzert, C.	3,840 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Welland:			Moose Jaw:		
Morris, A. B.	3,780 00		Brown, J.	3,180 00	
Whitby:			Gronow, P. J.	3,480 00	
Brown, W. H.	3,180 00		Hauser, F. J.	4,080 00	
Windsor:			James, H. W.	3,300 00	
Hampton, T.	3,180 00		Kerr, J. F.	4,080 00	
Mahoney, J. H.	4,620 00		Pascoe, A. W.	3,960 00	
Sylvestre, R. E.	3,180 00		Taylor, H. C.	3,120 00	
Woodstock:			West, P. H.	3,180 00	
Fairs, H. F.	3,120 00		Woodrow, F. R.	4,140 00	
Steele, J. R.	3,840 00		North Battleford:		
Manitoba			Allen, J. C.	3,660 00	
Brandon:			Prince Albert:		
Bain, W. B.	3,480 00		Doyle, H. L.	3,840 00	
Forbes, R. K.	3,840 00		Regina:		
Dauphin:			Godbolt, F. T.	3,720 00	
Cressey, J. A.	3,060 00		Labelle, L. J.	5,040 00	
Flin Flon:			Sissons, W. H.	3,720 00	
Craig, D. W.	3,180 00		Sloman, W. G.	3,000 00	
Portage la Prairie:			Spickett, H. J.	3,000 00	
Mills, A. J.	3,540 00		Trevena, C. E.	3,180 00	
The Pas:			Usher, W. H.	3,420 00	
Brown, J. C.	3,060 00		Saskatoon:		
Winnipeg:			Cumming, L. S.	4,680 00	
Ball, J.	3,180 00		Duggleby, L. H.	3,480 00	
Brown, J.	3,840 00		Hardy, L. F.	4,440 00	
Cooper, F.	3,000 00		Higgins, F. L.	3,720 00	870 39
Currie, J. G.	3,180 00		Kinnear, R.	3,000 00	
Davidson, J. G.	3,840 00		MacDonald, H.	3,720 00	518 05
Dyer, J. H.	3,000 00		Parker, H. S.	3,600 00	695 10
Elston, A. H.	3,180 00		Revill, H.	3,480 00	
Foord, G. A.	3,480 00		Rorison, J.	3,480 00	
Forbes, T. C.	3,000 00	603 70	Simpson, H. H.	3,480 00	743 10
Heisler, C. W.	5,700 00		Strum, R. H.	3,300 00	
Irle, T. A.	4,680 00		Swift Current:		
Lowry, H. S.	3,480 00		Brown, F.	3,300 00	
Matthews, S. J.	3,600 00		Tisdale:		
McIntosh, R.	3,480 00		Mallan, G.	3,060 00	
Menzies, W.	3,120 00		Weyburn:		
Neill, W. N.	3,000 00		Robertson, W. J.	3,300 00	
Rogers, T. S.	3,180 00		Yorkton:		
Sargeant, R. A.	3,780 00		Colbeck, T. W.	3,540 00	
Sterland, R.	3,480 00		Alberta		
Sullivan, O. B.	3,120 00		Banff:		
Sutton, L. J.	3,300 00		McCowan, D.	3,300 00	
Thompson, J.	3,180 00		Calgary:		
Trute, A.	3,120 00		Anderson, J. F.	5,040 00	623 50
Vermader, J.	4,080 00	511 55	Andrews, C. P.	3,720 00	
Walker, F. L.	3,480 00		Baker, C. W.	3,480 00	
Watts, G. S.	3,000 00		Barton, A. H.	3,180 00	
Yorke, H. R.	3,480 00	748 86	Beaimes, I.	3,180 00	
Saskatchewan			Black, G. E.	4,080 00	
Estevan:			Botting, W.	3,180 00	
Griffith, C. D.	3,360 00		Dalrymple, R.	3,000 00	
Humboldt:			Deans, O. T.	3,720 00	566 60
Parker, L. M.	3,060 00		Goodman, R. J.	4,920 00	
Lloydminster:			Stephen, R.	3,900 00	751 65
Morgan, A. T.	3,360 00		Taylor, A.	3,600 00	
Melfort:			Watson, F.	3,720 00	
Goldfinch, H. V.	3,360 00		Watson, L. J.	3,480 00	562 64
Melville:			Camrose:		
Wilder, R. J.	3,180 00		East, P. A.	3,180 00	
			Drumheller:		
			Starchuk, F.	3,180 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Edmonton:			New Westminster:		
Beaton, G. M.	4,440 00	1,317 09	Bowden, A. L.	4,140 00	
Caldwell, T. R.	3,720 00		Huff, C. S.	3,480 00	
Campbell, A. D.	3,720 00		Penticton:		
Cutts, E. J.	3,600 00	1,162 03	Latimer, G. B.	3,300 00	
Gordon, R. A.	3,180 00		Port Alberni:		
Gregory, H. W.	5,040 00		Hammer, E. L.	3,180 00	
Hay, E. O.	3,120 00		Powell River:		
Jarvie, W. S.	3,180 00		Rose, H.	3,060 00	
Mitchell, E. H.	4,440 00	689 22	Prince George:		
Neal, H. C.	3,960 00	1,300 22	Burden, E. H.	3,300 00	
Perraton, W. V.	3,720 00		Prince Rupert:		
Reilly, T. J.	5,220 00		Morison, J. R.	3,540 00	
Tessier, J. N.	4,080 00		Revelstoke:		
Warne, W. S.	3,180 00		Hardman, W.	3,180 00	
Watson, J. M.	3,000 00		Salmon Arm:		
Grande Prairie:			Jackson, J. L.	3,060 00	
Bond, W.	3,060 00		Trail:		
Lacombe:			Twaddle, J. B.	3,660 00	
Frizzell, A. M.	3,060 00		Vancouver:		
Lethbridge:			Bate, S. C.	3,480 00	570 50
Cook, W. A.	3,180 00		Beckett, J. H.	3,180 00	
Darlington, A.	3,840 00		Cathro, R. A.	3,600 00	
Medicine Hat:			Catterall, A. E.	3,480 00	995 99
Goldie, S. N.	3,180 00		Crawford, J. A.	3,480 00	
Red Deer:			Dunmore, R. W.	3,480 00	
Edis, T. H.	3,540 00		Evans, F. C.	3,180 00	
Wetaskiwin:			Gear, L. T.	3,000 00	
Heritage, F.	3,060 00		Gray, T. A.	3,180 00	
<i>British Columbia</i>			Haworth, T. R.	3,720 00	566 55
Abbotsford:			Keron, R. J.	3,480 00	623 43
Short, H. R.	3,180 00		Lemon, W. L.	3,120 00	
Chilliwack:			McLean, W. E.	4,500 00	
Kipp, E. H.	3,180 00		Murphy, D. M.	3,000 00	
Cloverdale:			Nelson, M. M.	3,480 00	
Milton, E. L.	3,180 00		Payne, P.	3,000 00	
Courtenay:			Perry, C. L.	3,000 00	
Deans, J.	3,060 00		Reid, R. F.	3,480 00	1,323 60
Cranbrook:			Sciarini, H.	3,480 00	
Girling, E. T.	3,060 00		Stanley, W. N.	3,480 00	1,107 01
Dawson Creek:			Turner, J.	5,100 00	
Sharp, A. W.	3,300 00		Walker, G. G.	3,180 00	
Duncan:			Wilson, W. H.	3,720 00	513 68
Corney, J. R.	3,180 00		Vernon:		
Kamloops:			Lefroy, A. E.	3,180 00	
Neill, W. E.	3,660 00		Victoria:		
Kelowna:			Bloomfield, G. C.	3,120 00	
Bailey, E. R.	3,780 00		Humber, H. G.	3,180 00	
Kimberley:			Sinclair, J. B.	4,620 00	
Walde, F. C.	3,060 00		White Rock:		
Langley Prairie:			Munro, D. G.	3,060 00	
Plumridge, W. A.	3,060 00		<i>Northwest Territories</i>		
Mission City:			Yellowknife:		
Plumridge, A. E.	3,060 00		Umbach, A. A.	3,060 00	1,500 00†
Nanaimo:			<i>Yukon</i>		
Booth, E. B.	3,660 00		White Horse:		
Nelson:			Wood, J. C.	3,180 00	1,500 00†
Hall, W. G.	3,180 00				

* Removal expenses.

† Living allowance, annual rate.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
OTTAWA—HEADQUARTERS		POST OFFICES AND		Quebec:	
ADMINISTRATION		DISTRICT OFFICES		Dupuis, J. B.	1,519 92
Wilson, G. C. \$	862 58	Montreal:		Vancouver:	
		Giroux, L. G.	843 96	McGinnis, J. H. ..	751 70
		Laporte, A.	532 12		

Suppliers receiving \$10,000 or over from this Department

Air Vent Sheet Metal Inc., Montreal, \$47,316.96; Barber-Ellis of Canada Ltd., Brantford, Ont., \$30,514.17; The Bell Telephone Co. of Canada, Montreal, \$26,360.72; Government of Canada—Department of Justice, \$110,064.44 (Penitentiaries: British Columbia, \$5,983.62, Dorchester, \$9,233.68, Kingston, \$24,436.59, Manitoba, \$27,716.10, St. Vincent de Paul, \$42,694.67), Department of Public Printing and Stationery, \$822,795.91, Department of Public Works, \$14,650.84; Canadian Bank Note Co. Ltd., Ottawa, \$479,345.65; Canadian Fairbanks-Morse Co. Ltd., Montreal, \$14,645.63; Canadian National Railways, Montreal, \$16,032.91; Canadian Pacific Railway Co., Montreal, \$23,178.58; Canadian Public Booth Co. Ltd., Amprior, Ont., \$39,073.05; Canadian Toledo Scale Co. Ltd., Windsor, Ont., \$10,737.86; Dominion Textile Co. Ltd., Montreal, \$218,898.78; Douglas Bros. Ltd., Montreal, \$17,265.23; Eastern Steel Products, Ltd., Montreal, \$98,289.56; Finnie Manufacturing Co. Ltd., Pointe aux Trembles, Que., \$106,343.80; Galt Metal Industries Ltd., Galt, Ont., \$38,869.74; Gurney Scale Co. Ltd., Hamilton, Ont., \$18,473.82; Hamilton Cotton Co. Ltd., Hamilton, Ont., \$26,368.65; Hield Bros. Ltd., Kingston, Ont., \$62,082.25; International Business Machines Co. Ltd., Toronto, \$149,487.36; Kingsley Manufacturing Co. Ltd., Toronto, \$76,851.50; Master Craft Uniform Co., Reg'd., Quebec, \$280,160.11; Mayer Sealing Devices Reg'd., Montreal, \$10,313.97; John Neville Paper Co., Ottawa, \$21,096.58; Office Specialty Manufacturing Co. Ltd., Newmarket, Ont., \$47,557.22; Pitney-Bowes of Canada, Ltd., Toronto, \$36,940.94; The Pritchard-Andrews Co. of Ottawa, Ltd., Ottawa, \$109,241.78; Remington Rand, Ltd., Toronto, \$29,219.94; Standard Tube Co. Ltd., Woodstock, Ont., \$39,385.24; Tayside Textiles Ltd., Perth, Ont., \$32,721.89; J. Spencer Turner Co. Ltd., Hamilton, Ont., \$44,380.77; United Kingdom Government, Postmaster General, \$48,768.74; Walsh Advertising Co. Ltd., Windsor, Ont., \$56,646.62; John Watson Manufacturing Co. Ltd., Ayr, Ont., \$14,973.81; J. E. Wiegand & Co. Ltd., Kitchener, Ont., \$14,399.85; Jay Wolfe Inc., Montreal, \$13,053.15.

Appendix

POST OFFICE DEPARTMENT

Balance Sheet as at March 31, 1950

ASSETS		LIABILITIES	
Cash—			
In the hands of postmasters.....	1,422,537 03	Post Office Savings Bank Depositors.....	38,599,368 03
On deposit in the Consolidated Revenue Fund—		Money Orders and Postal Notes Outstanding.....	10,164,717 15
Post Office Savings Bank deposits.....	38,754,633 80	Accounts Payable—	
Post Office Account.....	8,280,167 29	British Commonwealth and Foreign Postal Administrations....	3,973 83
Contractors' security deposits.....	49,127 05	Security Deposits.....	350,725 82
Other deposits.....	5,778 32		
	<u>48,512,243 49</u>		
Securities—			
Security deposits—Government of Canada		Suspense Items in the course of Settlement—	
Bonds and Bonds guaranteed by the Govern- ment of Canada—par value.....	134,900 00	Credit balances in fire and theft accounts where full loss has not been established.....	1,839 06
		Surpluses at Postage Stamp Depots and other sundry credits not yet adjusted.....	330 26
Accounts Receivable—			<u>2,169 32</u>
British Commonwealth and Foreign Postal Administrations.....	388,879 05	Outstanding and Unclaimed Cheques and Payroll Deductions....	5,778 32
Sundry.....	<u>8,954 88</u>		
	397,833 93		
Suspense Items under Investigation and in course of Settlement—			
Losses by fire and theft.....	60,637 21		
Indemnities paid in respect of lost or damaged registered mail.....	430 48		
Money disbursed for special purposes, not yet recovered.....	<u>20,687 36</u>		
	81,755 05		
	<u>\$49,126,732 47</u>		<u>\$49,126,732 47</u>

NOTE.—

Lands, buildings and furnishings are provided through the Department of Public Works; consequently, such items are not included among the assets.

Certain accounts receivable and accounts payable, particularly those relating to parcel post and transit charges are not included in the balance sheet since the accounts have not been certified.

The original cost of equipment and supplies on hand at Stores Supply Depots and movable equipment on charge to Post Offices as at December 31, 1949, amounted to \$5,438,632.62.

Certified correct.

W. J. TURNBULL,
Deputy Postmaster General.

POST OFFICE DEPARTMENT—*Concluded*

Statement of Revenue and Expenditure for the year ended March 31, 1950

Gross Postal Revenue	101,277,435 43
Less: Expenses paid from Postal Revenue	16,765,649 61
Net Postal Revenue	84,511,785 82
Miscellaneous Revenue—	
Proceeds from Sales	2,144 52
Services and Service Fees	1,000 00
Refunds of Expenditures	12,036 78
Miscellaneous	1,688 49
	16,869 79
Total, transferred to Receiver General of Canada	84,528,655 61
<i>Deduct:</i>	
Expenditure paid from Parliamentary Appropriations	82,639,741 21
Excess of Revenue over Expenditure	\$ 1,888,914 40

NOTE.—(a) The Gross Postal Revenue as shown above includes the Stamp Tax on cheques and certain other instruments; and Excise Tax on Post Office Money Orders, Letters and Post Cards, collected under authority of the Excise Tax Act. The foregoing taxes, as paid by the use of Postage, cannot be established accurately, but in so far as Money Orders are concerned the tax amounted to approximately \$1,150,000.

(b) The financial outcome of the year's operations may be regarded as approximate only, because services which are rendered without charge by or to the Post Office Department are not taken into consideration.

1949-50
PUBLIC ACCOUNTS

PART II
R

PRIME MINISTER'S OFFICE

Details of
REVENUES AND EXPENDITURES

PRIME MINISTER'S OFFICE

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:

Expenditures—	
Ordinary	\$ 120,141 78

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
R-2	Stat.	The Prime Minister's Salary and Motor Car Allowance.....	17,000 00	17,000 00	17,000 00
R-2	314	Salaries of Staff and Allowances.....	115,065 00	103,141 78	88,604 75
		Total Ordinary.....	\$ 132,065 00	\$ 120,141 78	\$ 105,604 75

Salary of Prime Minister, the Rt. Hon. Louis S. St. Laurent, Salaries Act, c. 24, 1944.....	\$ 15,000 00
Motor Car Allowance to Prime Minister, Appropriation Act, No. 5, c. 61, 1931.....	\$ 2,000 00

Vote 314 Salaries of Staff and Allowances

	Estimates	Allotments	Expenditures
Salaries	114,065 00	114,065 00	102,263 84
Allowances	1,000 00	1,000 00	877 94
	\$ 115,065 00	\$ 115,065 00	\$ 103,141 78

As at March 31, 1950, there were 34 salaried employees being paid from this vote, of whom 19 were permanent and 15 temporary. A list of those receiving salaries at annual rates of \$3,000 or over on that date follows: P. Asselin, \$6,000; M. J. Deacey, \$3,300; J. Leger, \$7,500; J. Lemay, \$3,180; F. P. Lemelin, \$3,060; D. A. Mitton, \$3,060; P. Morin, \$3,060; J. W. Pickersgill, \$12,000; D. Rainboth, \$3,060; I. B. Schryer, \$3,180; E. G. Shields, \$3,060; L. F. Zavitske, \$3,060.

D. MacKenzie received travelling expenses of \$911.65 which were charged to Privy Council Office, Vote 315.

1949-50
PUBLIC ACCOUNTS

PART II
S

PRIVY COUNCIL OFFICE

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

PRIVY COUNCIL OFFICE

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:

Expenditures—

Ordinary	4,007,973 11
Demobilization and Reconversion	296 00

4,008,269 11

Revenues—

Ordinary	4,056 94
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Net Charge	\$4,004,212 17
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Transactions as reflected in the Open Accounts of Canada

	March 31, 1949	1949-50 Transactions (Net)	March 31, 1950
LIABILITIES			
[10] Deposit and Trust Accounts—			
(c) Miscellaneous	1,750,000 00	1,750,000 00	3,500,000 00
[13] Sundry Suspense Accounts	68 60		68 60
	\$1,750,068 60	\$1,750,000 00	\$3,500,068 60

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada in Part I of this Report. Details of Open Accounts will be found on page S-6 of this section.

REVENUES

Comparative Summary

	1949-50	1948-49
Ordinary Revenue—		
Refunds of Expenditure		19,759 79
A Miscellaneous	4,056 94	2,072 00
Total Ordinary	\$ 4,056 94	\$ 21,831 79

Details

Ordinary Revenue—

A Miscellaneous: Fines collected for violation of traffic regulations in Federal District, \$2,117.50; sale of transcripts of evidence taken by the Royal Commission on National Development in the Arts, Letters and Sciences, \$1,939.44.	\$ 4,056 94
--	-------------

Certified correct.

N. A. ROBERTSON,
Clerk of the Privy Council.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
S-3	315 } 850 } 593 }	General Administration.....	184,716 28	180,159 66	139,616 11
S-4	851 } 594 }	To provide for expenses of the Royal Commission on National Development in the Arts, Letters and Sciences.....	119,566 00	119,388 45	
FEDERAL DISTRICT COMMISSION					
S-5	316 } 852 }	Maintenance and improvement of grounds adjoining Government Buildings, Ottawa, and improvements to the Parkways System under the Control of the Federal District Commission.....	304,500 00	304,500 00	310,500 00
S-5	Stat.	Maintenance of parks, parkways and plant, Ottawa and vicinity, under control of the Federal District Commission.....	300,000 00	300,000 00	300,000 00
S-5	317	Expenses of the National Capital Planning Committee.....	100,000 00	100,000 00	100,000 00
S-5	Stat.	Payment to the Federal District Commission for the purchase of land or the carrying into effect of any scheme of improvements or undertakings as authorized by an Act to amend the Federal District Commission Act, 1927, c. 51, 1946.....	500,000 00	500,000 00	1,000,000 00
S-5	318	To authorize payment of the second instalment to a special account in the Consolidated Revenue Fund, known as the National Capital Fund, established under Vote No. 809, Appropriation Act, No. 4, 1947-48.....	2,500,000 00	2,500,000 00	2,500,000 00
GENERAL					
S-6		Transfer from Vote 90, Unforeseen Expenses (Department of Finance).....	3,925 00	3,925 00	500 00
		Total Ordinary.....	4,012,707 28	4,007,973 11	4,350,616 11
DEMOBILIZATION AND RECONVERSION					
S-6		Transfer from Vote 100, Miscellaneous and Unforeseen Expenses (Department of Finance)	296 00	296 00	
		Grand Total.....	\$ 4,013,003 28	\$ 4,008,269 11	\$ 4,350,616 11

Votes 315, 850 and 593 General Administration

	Estimates	Allotments	Expenditures
Salaries	123,685 00	123,685 00	123,685 00
Allotted from Vote 89, Salaries, etc.	23,731 28	23,731 28	23,731 28
Printing, Stationery and Office Equipment	16,400 00	16,400 00	14,300 54
Sundries	20,900 00	20,900 00	18,442 84
	\$ 184,716 28	\$ 184,716 28	\$ 180,159 66

As at March 31, 1950, there were 53 salaried employees being paid from this vote, of whom 24 were permanent and 29 temporary.

A list of those who were receiving salaries at annual rates of \$3,000 or over on that date follows: N. A. Robertson, Clerk of the Privy Council, \$15,000; M. W. Cunningham, \$3,600; E. F. Gaskell, \$3,960; E. W. T. Gill, \$6,900; W. E. D. Halliday, \$4,980; J. E. Handy, \$5,460; A. M. Hill, \$6,900; E. H. Kearns, \$3,060; M. R. Mackenzie, \$3,300; F. M. Moore, \$3,060; N. Patterson, \$4,000; P. M. Pelletier, \$4,980; R. A. G. Robertson, \$6,600; E. T. Souliere, \$3,540; P. E. Trudeau, \$3,180.

N. A. Robertson received removal expenses of \$1,323.30 which were charged to the Department of External Affairs, Vote 51 and travelling expenses of \$1,686.18 which were charged to the Department of Finance, Vote 71.

Votes 851 and 594 To provide for expenses of the Royal Commission on National Development in the Arts, Letters and Sciences.....	119,566 00
Expenditures.....	\$ 119,388 45

P.C. 1786, April 8, 1949, authorized the appointment of the Right Honourable Vincent Massey, as Chairman of the Commission, and Arthur Surveyer, Norman A. M. MacKenzie, Most Reverend Georges-Henri Levesque and Hilda Neatby as Commissioners, pursuant to the Inquiries Act, c. 99, R.S., 1927, to examine and make recommendations upon:

- (a) the principles upon which the policy of Canada should be based, in the fields of radio and television broadcasting;
- (b) such agencies and activities of the Government of Canada as the National Film Board, the National Gallery, the National Museum, the National War Museum, the Public Archives and the care and custody of public records, and the Library of Parliament; methods by which research is aided including grants for scholarships through various Federal Government agencies; the eventual character and scope of the National Library; the scope or activities of these agencies, the manner in which they should be conducted, financed and controlled, and other matters relevant thereto;
- (c) methods by which the relations of Canada with the United Nations Educational, Scientific and Cultural Organization and with other organizations operating in this field should be conducted;
- (d) relations of the Government of Canada and any of its agencies with various national voluntary bodies operating in a field with which this inquiry will be concerned.

The above authority also empowered the Commissioners to:

- (a) exercise all the power conferred upon them by section 11 of the Act;
- (b) adopt such procedure and methods as they may, from time to time, deem expedient for the proper conduct of the inquiry and sit at such times and in such places in Canada as they may decide;
- (c) engage such counsel, staff and expert assistance as may be required for the proper conduct of their inquiry.

P.C. 196/2727, May 28, 1949, authorized the rates of per diem allowances to be paid to the Chairman and members of the Commission and the payment of their travelling and living expenses.

A distribution of expenditures follows:

A Salaries	36,472 17
B Travelling Expenses	26,607 02
Printing and Stationery	5,473 27
C Fees to Commissioners	27,861 00
D Legal Fees	10,707 70
E Special Services	5,919 88
F Sundries	6,347 41
	<hr/>
	\$ 119,388 45

A As at March 31, 1950, Rene Garneau was receiving salary at the rate of \$7,000 per annum. A. A. Day, an employee of the Department of External Affairs, was receiving a terminable allowance of \$1,500 per annum from this vote, and Vote 51 of that Department was being recouped for his salary.

B Travelling expenses of \$500 or over were paid to: K. R. Barclay, \$649.11; A. A. Day, \$1,496.25; L. Fyffe, \$1,279.30; Rene Garneau, \$1,163.70; A. M. Hamon, \$649.14; Most Rev. Georges-Henri Levesque, \$2,334.64; F. McGuigan, \$2,308.69; N. A. M. MacKenzie, \$4,102.44; Rt. Hon. Vincent Massey, \$2,506.86; Hilda Neatby, \$2,678.37; Arthur Surveyer, \$1,272.01; O. L. Weir, \$2,192.82; P. W. Wright, \$2,140.67.

C Payment was made at the rate of \$50 per diem to the Chairman and \$40 per diem to the members of the Commission as follows: Rt. Hon. Vincent Massey, Chairman, \$5,650; Most Reverend Georges-Henri Levesque, \$6,480; N. A. M. MacKenzie, \$4,640; Hilda Neatby, \$7,240; Arthur Surveyer, \$3,851.

D Guy Roberge, of Roberge and Fortier received \$2,842.70 and Peter Wright, of McMillan, Binch, Wilkinson, Berry and Wright, \$7,865, at the rate of \$125 per diem under authority of P.C. 84/6191, December 7, 1949 and P.C. 31/4288, August 25, 1949 respectively.

E Expenditures represent payments in connection with special studies and research work. C. A. Siepmann received \$1,375, of which \$825 represents an honorarium and \$550, disbursements for technical assistance.

F Expenditures include \$943.45 for newspaper advertising; \$1,585.71 for special stenographic services and a payment of \$1,079.90 to the Canadian Reporting Company.

FEDERAL DISTRICT COMMISSION

The accounts of the Commission are audited by the Auditor General of Canada pursuant to the provisions of section 18, of the Federal District Commission Act, c. 55, 1927, and his report in this connection will be found in the Appendix to this section, see page S-7.

Vote 316 and 852 Maintenance and improvement of grounds adjoining Government Buildings, Ottawa, and improvements to the Parkway System under the control of the Federal District Commission.....	304,500 00
Expenditures.....	\$ 304,500 00

Expenditures represent payments to the Federal District Commission.

Maintenance of parks, parkways and plant, Ottawa and vicinity, under control of the Federal District Commission.....	\$ 300,000 00
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This is a statutory grant to the Federal District Commission under the provisions of the Federal District Commission Act, c. 55, 1927, as amended.

Vote 317 Expenses of the National Capital Planning Committee.....	100,000 00
Expenditures.....	\$ 100,000 00

P.C. 1266, April 18, 1946, approved By-Law No. 28 of the Federal District Commission (enacted on March 8, 1946), providing for formation of the National Capital Planning Committee. This Committee consists of seventeen members and is the permanent planning body for the National Capital District, the boundaries of which are defined by P.C. 5634, August 16, 1945.

Payment was made to the Federal District Commission.

Payment to the Federal District Commission for the purchase of land or the carrying into effect of any scheme of improvements and undertakings as authorized by an Act to amend the Federal District Commission Act, 1927, c. 51, 1946.....	\$ 500,000 00
--	----------------------

Section 9 (1) of the 1927 Act, as amended by the above authority, reads as follows: "After the thirty-first day of March, one thousand nine hundred and forty-seven, the Minister may provide, for the purposes of the Commission in so far as they relate to the purchase of land or the carrying into effect of any scheme of improvements and undertakings requiring a larger outlay than is available out of the actual annual income of the Commission, by the sale or other disposition of securities of the Commission, guaranteed as hereinafter provided, an amount or amounts not to exceed in the aggregate three million dollars, or he may, with the approval of the Governor in Council, pay to the Commission out of any unappropriated moneys in the Consolidated Revenue Fund, such sum or sums, not exceeding three million dollars as may be required for said purposes, or may make such provision partly in one way and partly in the other."

P.C. 21/3888, August 4, 1949, authorized the payment of the above amount out of unappropriated moneys in the Consolidated Revenue Fund. Payments to date amount to \$2,100,000.

Vote 318 To authorize payment of the second instalment to a special account in the Consolidated Revenue Fund, known as the National Capital Fund, established under Vote No. 809, Appropriation Act, No. 4, 1947-48.....	2,500,000 00
Expenditures.....	\$2,500,000 00

Pursuant to the above authority, this amount was credited to the National Capital Fund—see under Open Accounts on the following page.

GENERAL

Transfer from Vote 90, Unforeseen Expenses (Department of Finance)	3,925 00
Expenditures	\$ 3,925 00

The above transfer was authorized by Treasury Board to provide \$1,000 for the Hon. Wishart Robertson and \$2,925 for the Hon. J. A. MacKinnon for travelling and other expenses.

DEMOBILIZATION AND RECONVERSION

Transfer from Vote 100, Miscellaneous and Unforeseen Expenses (Department of Finance)	296 00
Expenditures	\$ 296 00

Expenditures were for travelling and out-of-pocket expenses, as authorized by T.B. 369310-1, April 5, 1949, of persons outside the Government Service who were appointed to undertake special work in connection with emergency planning and the above amount was paid to J. D. Watt who attended the Censorship Planning Conference in Bermuda.

OPEN ACCOUNTS

	Cr. Balance Mar. 31, 1949	Debit	Credit	Cr. Balance Mar. 31, 1950
[10] Deposit and Trust Accounts				
(c) <i>Miscellaneous</i> —				
A National Capital Fund	1,750,000 00	750,000 00	2,500,000 00	3,500,000 00
[13] Sundry Suspense Accounts				
B Unclaimed Cheques Suspense—				
Federal District Commission	68 60			68 60
	<u>\$1,750,068 60</u>	<u>\$ 750,000 00</u>	<u>\$2,500,000 00</u>	<u>\$3,500,068 60</u>

A Vote 809, Appropriation Act, No. 4, 1948, authorized the establishment of this account and the transfer hereto of the amount of \$2,500,000, and Vote 318, Appropriation Act, No. 7, 1949 authorized payment of the second instalment of \$2,500,000.

The debit represents a payment under authority of P.C. 64/6388, December 22, 1949 to the Federal District Commission for expenditures of the National Capital District Planning Committee. Payments to date amount to \$1,500,000.

B All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue are credited to this account pending claims therefor.

FEDERAL DISTRICT COMMISSION

(INCORPORATED UNDER THE FEDERAL DISTRICT COMMISSION ACT, 1927)

Balance Sheet as at March 31, 1950

ASSETS		LIABILITIES AND PROPRIETARY INTEREST	
Cash:		LIABILITIES	
On Hand and in Bank	1,423,472 46	Accounts Payable and Accrued Charges	39,779 08
On deposit with the Receiver General of Canada, per Schedule VI	3,500,000 00	Government of Canada—Advances for purchase of land, etc., per Schedule IV	117,195 45
Investments:		Unexpended funds provided from Government appropriations, per Schedule V	230 14
Canadian National Railway Bonds (Market value \$19,750), at cost	20,136 00	National Capital Fund, per Schedule VI	4,584,477 91
Wright and Pontiac Telephone Company—2 shares, nominal value	1 00		4,701,903 50
Accounts and Rentals Receivable:			4,741,682 58
Government of Canada	268 52	PROPRIETARY INTEREST	
Other (less provision for doubtful accounts)	15,314 55	Balance at April 1, 1949	6,018,621 13
Inventories, as determined and certified by the Management, at cost:		Accruals during the year, per Schedule VIII	1,139,024 89
Loose tools and small equipment	66,703 86	Add: Reserved for Replacement of Equipment	7,157,646 02
Shop and office supplies	24,173 05		7,500 00
Trees and shrubs in nursery	18,098 75		7,165,146 02
Moveable park benches and snow fences ..	13,748 95		
Deferred Charges and Prepaid Expenses:			
Deposits on land purchases under negotiation	832,498 34		
Unemployment insurance stamps on hand	722 90		
Other prepaid expenses	4,055 32		
Fixed Assets, at actual or estimated cost (less depreciation), per Schedule I			
	837,276 56		
	5,987,634 90		
	\$ 11,906,828 60		
			\$ 11,906,828 60

Approved on behalf of the Commission.

I have examined the accounts of the Federal District Commission for the year ended March 31, 1950, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Commission's affairs as at March 31, 1950, according to the best of my information and the explanations given to me and as shown by the books of the Commission.

F. E. BRONSON,
Chairman.H. R. CRAM,
Secretary.WATSON SELLAR,
Auditor General.

FEDERAL DISTRICT COMMISSION—Continued

Statement of Fixed Assets as at March 31, 1950

SCHEDULE I

Description	Additions during the year (net)	Actual or estimated cost to date	Provision for Depreciation to date	Depreciation value
Land:				
Purchased and donated—				
Parks, driveways, etc.	431,626 17	2,994,439 77		2,994,439 77
Industrial sites	87,154 30	87,154 30		87,154 30
Gatineau Park	50,031 57	603,345 38		603,345 38
Held under lease or licence of occupation		1 00		1 00
	568,812 04	3,684,940 45		3,684,940 45
Roads and driveways		1,390,460 00	889,967 25	500,492 75
Bridges and approaches		940,331 95	346,922 96	593,408 99
Parks and boulevards—construction and develop- ment		841,323 73		841,323 73
Projects under construction	26,986 96	26,986 96		26,986 96
Permanent park benches and parkway lighting system		161,446 00	72,658 12	88,787 88
Buildings	29,578 41	308,833 22	154,757 13	154,076 09
Machinery and equipment	9,523 83	104,795 84	33,146 75	71,649 09
Motor vehicles	11,126 52	45,019 52	25,899 92	19,119 60
Office furniture and fixtures	1,605 59	10,291 65	3,442 29	6,849 36
Totals	\$ 647,633 35	\$7,514,429 32	\$1,526,794 42	\$5,987,634 90

SCHEDULE II

Statement of Income and Expenditures for the year ended March 31, 1950

Income		
Government of Canada:		
Statutory Grant provided for the general purposes of the Commission, as authorized by Section 8 of the Federal District Commission Act, 1927—as amended by Chapter 51—1946	300,000 00	
Special Statutory Grant, as authorized by Section 9(1) of the Federal District Commission Act, 1927—as amended by Chapter 51—1946, per Schedule IV ..	706,954 61	
Votes 316 and 852 for maintenance and improvement of grounds adjoining Government buildings, Ottawa, per Schedule V	304,269 86	
National Capital Fund, established under Vote 809, Appropriation Act, No. 4, 1948	415,522 09	
Vote 317 for activities of the National Capital Planning Committee, per Schedule VII	100,000 00	
		1,826,746 56
Other Income:		
Proceeds from sale of materials, supplies, nursery stock, equipment and services	33,796 74	
Rentals—equipment (\$22,633.60) and real estate (\$4,320.95)	26,954 55	
Supervision and overhead recoveries	9,944 15	
Interest	5,648 49	
Recoveries for property damage	1,447 24	
		77,791 17
		1,904,537 73
Expenditures		
Maintenance of parks, parkways and plant, etc.—Ottawa and vicinity—under control of the Commission, per Schedule III	348,323 55	
Special Statutory Grant expenditures, per Schedule IV	706,954 61	
Maintenance and improvement of grounds adjoining Government buildings, Ottawa, and improvements to the parkway system under control of the Commission, per Schedule V	304,269 86	
National Capital Fund expenditures, per Schedule VI	415,522 09	
Activities of the National Capital Planning Committee, per Schedule VII	100,000 00	
		1,875,070 11
Excess of Income over Expenditures, transferred to Schedule VIII		\$ 29,467 62

FEDERAL DISTRICT COMMISSION—Continued

SCHEDULE III

Statement of expenditures from the Statutory Grant, and from other income of the Commission, for maintenance of parks, parkways and plant, etc., Ottawa, and vicinity, under control of the Commission, for the year ended March 31, 1950

Operating Expenditures

Maintenance Expenses:

General	154,362 15	
Equipment, repairs, gasoline, etc.	32,135 06	
Snow removal expense	18,262 31	
Nursery and idle greenhouse expense ..	16,470 10	
Carling Avenue shops and office building ..	10,730 35	
Mosquito control expense	7,004 44	
		238,964 41

Improvements to the parkway system—landscaping, maintenance of roadways and general repairs (including repairs to piers Champlain Bridge, \$20,122.20) 46,824 94

Administration—pro-rated 33,404 18 | |

Retirement annuity—A. Stuart 3,000 00 | |

Provision for doubtful accounts 519 38 | |

Reserved for Replacement of Equipment 2,500 00 | |

Capital Expenditures

Motor vehicles	13,108 02	
Machinery and equipment	9,023 83	
Office furniture and fixtures	978 79	
		23,110 64

Total, transferred to Schedule II \$ 348,323 55 | |

SCHEDULE IV

Statement of Receipts and Expenditures in respect of the Special Statutory Grant, provided under Section 9(1) of the Federal District Commission Act, 1927—as amended, for the purposes of the Commission in so far as they relate to the purchase of land or the carrying into effect of any scheme of improvements and undertakings requiring a larger outlay than is available out of the actual annual income of the Commission, for the year ended March 31, 1950

Receipts

Funds in hand at April 1, 1949	309,801 07	
Add: Refunds of prior years' expenditures in respect of:		
Deposits on land purchases under negotiation, now charged to National Capital Fund	13,348 99	
Other	1,000 00	
		324,150 06
Funds received, as authorized by Order in Council P.C. 21/3888 of August 4, 1949		500,000 00
		824,150 06

Expenditures

Capital:

Land for parks, driveways, etc.—

Ottawa, Hull and vicinity	20,609 94	
Rideau River driveway	270,672 76	
Ottawa River driveway	140,343 47	
Gatineau Park	54,531 57	
Projects under construction	26,986 96	
		513,144 70

Deposits, on land purchases under negotiation 215,102 59 | |

Deduct:

Rentals earned and other recoveries	35,570 49	
Less: Appraisal, office, and other expenses	14,277 81	
		728,247 29

Total, transferred to Schedule II 706,954 61 | |

Unexpended, per Balance Sheet \$ 117,195 45 | |

NOTE: The Special Statutory Grant, as authorized under Section 9 (1) of the Act is not to exceed in the aggregate \$3,000,000. Of this, funds have been released to the Commission under authority of orders in council, per the audited annual financial statements as follows:

1947-48 Schedule D	600,000
1948-49 Schedule IV	1,000,000
1949-50 As above	500,000
	\$ 2,100,000

FEDERAL DISTRICT COMMISSION—Continued

SCHEDULE V

Statement of expenditures from Government of Canada appropriations for maintenance and improvement of grounds adjoining Government buildings, Ottawa, and improvements to the parkway system, under control of the Commission, for the year ended March 31, 1950

Receipts			
Funds received from Government of Canada Appropriations (Vote 316 and 852)			304,500 00
Expenditures			
Operating:			
Ordinary improvements and maintenance	197,516 94		
Gatineau Park maintenance	51,123 51		
Administration	20,740 36		
Contingencies and supplies	11,370 51		
		280,751 32	
Special projects:			
Improvements, landscaping, drainage, planting, etc.	6,049 83		
Construction of pedestrian island, Echo Drive and Bronson Avenue	2,697 89		
		8,747 72	
Capital:			
Construction of storage building, Carling Avenue		14,770 82	
Total, transferred to Schedule II			304,269 86
Unexpended, per Balance Sheet			\$ 230 14

SCHEDULE VI

Statement of the National Capital Fund, for the construction, operation and maintenance of works or projects, within the National Capital District, in keeping with an approved general plan for improvement of the National Capital and not in the nature of municipal improvements, as authorized by the Appropriation Act, No. 4, 1948, Vote 809

Moneys appropriated and transferred to a special account in the Consolidated Revenue Fund and subject to release under authority of the Governor in Council—			
Vote 809, Appropriation Act, No. 4, 1948	2,500,000 00		
Vote 318, Appropriation Act, No. 7, 1949	2,500,000 00		
			5,000,000 00
Deduct:			
Funds released to the Commission by authority of Orders in Council:			
P.C. 23/1455 of March 26, 1949—for lands expropriated for the railway cut-off line and railway terminal facilities south of Ottawa and for industrial sites ..	750,000 00		
P.C. 64/6388 of December 22, 1949—for construction of bridge over Rideau Canal in central Ottawa and for acquisition of certain privately-owned real property required for construction of the bridge or to complete the ancillary traffic routing scheme	750,000 00		
		1,500,000 00	
Funds on deposit with the Department of Finance			\$3,500,000 00

THE COMMISSION'S TRANSACTIONS FOR THE FISCAL YEAR ENDED MARCH 31, 1950

Receipts—Funds received by the Commission, as above			1,500,000 00
Expenditures			
Capital expenditures, for industrial sites—			
Township of Gloucester	33,147 31		
Ottawa, Hull and vicinity	54,006 99		
		87,154 30	
Deposits, on land purchases under negotiation		330,870 04	
		418,024 34	
Deduct: Rentals earned		2,502 25	
Total, transferred to Schedule II			415,522 09
Funds in the hands of the Commission			\$1,084,477 91

FEDERAL DISTRICT COMMISSION—*Concluded*

UNEXPENDED BALANCE OF FUND

On deposit with the Department of Finance	3,500,000 00
Funds in the hands of the Commission	1,084,477 91
National Capital Fund, per Balance Sheet	<u>\$4,584,477 91</u>

SCHEDULE VII

Statement of Receipts and Expenditures from Government of Canada Appropriations, for activities of the National Capital Planning Committee, for the year ended March 31, 1950

Receipts		
Funds received from Government of Canada Appropriation (Vote 317)		\$ 100,000 00
Expenditures		
Administrative:		
Salaries and wages	9,222 45	
Office supplies and services	2,727 01	
Engineering surveys	2,500 00	
Travel expenses	1,892 59	
		16,342 05
Publicity:		
Exhibit expenses	38,935 96	
Travel expenses	13,836 16	
Photography	9,244 98	
Salaries and wages	8,688 35	
Booklets re National Capital Plan	6,315 38	
Public relations	3,579 05	
Advertising	1,080 47	
		81,680 35
Capital:		
Loose tools and small equipment	1,037 30	
Office furniture and fixtures	940 30	
		1,977 60
Total, transferred to Schedule II		<u>\$ 100,000 00</u>

SCHEDULE VIII

Accretions to Proprietary Interest during the year ended March 31, 1950

Capital expenditures from:		
Statutory Grant and other income of the Commission, per Schedule III	23,110 64	
Special Statutory Grant, per Schedule IV	513,144 70	
Government of Canada appropriations, per Schedule V	14,770 82	
National Capital Fund, per Schedule VI	87,154 30	
Funds provided for activities of the National Capital Planning Committee, per Schedule VII	1,977 60	
		640,158 06
Increase in deposits, on land purchases under negotiation		532,623 64
Inventory increases, maintenance and operating supplies	12,622 22	
Fixed asset—increases	10,807 59	
		23,429 81
Excess of Income over Expenditures, per Schedule II		29,467 62
		1,225,679 13
Deduct: Depreciation for the year		85,216 62
Prior year's adjustments	1,437 62	
		86,654 24
Total, transferred to Balance Sheet		<u>\$1,139,024 89</u>

1949-50

PUBLIC ACCOUNTS

PART II

T

PUBLIC ARCHIVES

Details of

REVENUES AND EXPENDITURES

PUBLIC ARCHIVES

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:

Expenditures—

Ordinary	\$ 198,133 95
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APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
T-2	319/ 853/	General Administration and Technical Services...	202,335 28	197,853 95	171,369 28
GENERAL					
T-3	Stat.	Gratuities to families of deceased employees.....	280 00	280 00	
		<i>Expenditures: from Appropriations not required</i>			
		<i>for 1949-50.....</i>			1,209 09
		Total Ordinary.....	\$ 202,615 28	\$ 198,133 95	\$ 172,578 37

Votes 319 and 853 General Administration and Technical Services

	Estimates	Allotments	Expenditures
Salaries	154,090 00	154,090 00	154,090 00
Allotted from Vote 89, Salaries, etc.	9,412 28	9,412 28	9,412 28
A Living and Other Allowances	5,914 00	5,914 00	5,689 02
Printing, Stationery and Office Equipment	16,500 00	16,500 00	16,393 36
B Travelling Expenses	3,000 00	2,500 00	1,101 21
Purchase and Copying of Books, Papers, Manuscripts, Maps, etc.	11,500 00	11,500 00	8,966 98
Sundries	1,919 00	2,419 00	2,201 07
	\$ 202,335 28	\$ 202,335 28	\$ 197,853 95

This vote was provided for the costs of administration including those of offices in London, England and Paris, France, and for the purchase of original records, documents and other material for the Public Archives of Canada.

As at March 31, 1950, there were 61 salaried employees being paid from this vote, of whom 36 were permanent and 25 temporary. A list of those who were receiving salaries at annual rates of \$3,000 or over on that date follows: W. K. Lamb, Dominion Archivist, \$10,000; G. Bailey, \$3,180; M. M. J. Bourque, \$3,540; L. Brault, \$4,440; P. Brunet, \$5,040; J. Cote, \$3,060; W. Davidson, \$3,660; C. J. Dewar, \$3,180; N. Fee, \$6,900; F. W. Gibson, \$5,400; R. LaRoque, \$4,200; S. Marion, \$5,040; J. E. Noble, \$3,180; J. S. Patrick, \$3,660; A. J. H. Richardson, \$4,020; N. Story, \$3,780; F. W. Thompson \$3,060.

A As at March 31, 1950, members of the staff of the Paris Office were receiving living allowances at the following annual rates under authority of the general leave and allowance regulations for administrative employees abroad: V. E. Beique, \$1,812; R. LaRoque, \$3,552.

B W. K. Lamb received travelling expenses of \$1,130.16, including an amount of \$682.10 charged to the Department of the Secretary of State, Vote 897.

GENERAL

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	\$	280 00
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1949-50
PUBLIC ACCOUNTS

PART II
U

DEPARTMENT OF PUBLIC PRINTING
AND STATIONERY

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF PUBLIC PRINTING AND STATIONERY

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:

Expenditures—

Ordinary 866,069 43

Revenues—

Ordinary 396,529 04

Net Charge \$ 469,540 39

Transactions as reflected in the Open Accounts of Canada

	March 31, 1949	1949-50 Transactions (Net)	March 31, 1950
ASSETS			
[1] Cash and Other Current Assets—			
(c) Working Capital Advances	\$ 906,115 67	\$ 527,766 25	\$ 1,433,881 92
LIABILITIES			
[11] Insurance, Pension and Guaranty Accounts—			
(c) Pension and Retirement Funds.....	7,040 39	137,841 14	144,881 53
[12] Deferred Credits		32 83	32 83
[13] Sundry Suspense Accounts	25 50		25 50
	\$ 7,065 89	\$ 137,873 97	\$ 144,939 86

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada in Part I of this Report. Details of Open Accounts will be found on page U-5 of this section.

REVENUES

Comparative Summary

	1949-50	1948-49
Ordinary Revenue—		
A Proceeds from Sales	384,646 48	375,694 02
B Refunds of Expenditure	11,882 56	
Total Ordinary	\$ 396,529 04	\$ 375,694 02

Details

Ordinary Revenue—		1949-50	1948-49
A Proceeds from Sales:			
Canada Gazette—Subscriptions, copies and advertising		112,080 85	83,513 25
Sales of Publications:			
Parliament and Departments		57,967 62	45,123 54
General public		134,055 81	120,684 33
Waste paper contract		10,475 00	22,250 00
The sale of waste paper was made to Betcherman Iron and Metal Co., Ltd., Ottawa, under an annual contract approved by the Governor in Council.			
Sale of discarded material, etc.....		309 87	60 65
Surplus on operation of Printing Branch.....		69,757 33	32,057 55
Surplus on operation of Stationery Branch.....			72,004 70
		384,646 48	375,694 02
B Refunds of Previous Years' Expenditures		11,882 56	
Total Ordinary		\$ 396,529 04	\$ 375,694 02

Certified correct.

EDMOND CLOUTIER,

King's Printer.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
U-3	320	Departmental Administration.....	60,000 00	59,579 77	46,754 60
U-3	321	Printing, Binding and Distributing the Annual Statutes.....	30,000 00	29,765 05	21,544 58
U-4	322	Canada Gazette.....	130,000 00	121,149 70	118,358 53
U-4	323	Plant Equipment and Replacements.....	357,500 00	354,449 97	266,530 12
	854)				
U-4	324	Distribution of Official Documents.....	95,000 00	94,587 41	89,349 47
U-4	325	Printing and Binding Official Publications for sale and distribution to Departments and the Public.....	230,000 00	203,523 80	208,672 36
GENERAL					
U-5	Stat.	Gratuities to families of deceased employees...	3,013 73	3,013 73	2,134 90
Total Ordinary.....			\$ 905,513 73	\$ 866,069 43	\$ 753,344 56

Vote 320 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	41,855 00	38,855 00	38,673 23
Travelling Expenses	1,000 00	1,325 00	1,316 78
Printing, Stationery and Office Equipment.....	12,445 00	15,320 00	15,101 58
Sundries	4,700 00	4,500 00	4,488 18
	\$ 60,000 00	\$ 60,000 00	\$ 59,579 77

As at March 31, 1950, there were 12 salaried employees being paid from this vote, of whom 6 were permanent and 6 temporary.

Vote 321 Printing, Binding and Distributing the Annual Statutes.....	30,000 00
Expenditures	\$ 29,765 05

The expenditures were incurred for printing, binding and distributing copies of Acts of Parliament. Revenues arising from services provided through the above expenditures amounted to \$14,296.

Vote 322 *Canada Gazette*

	Estimates	Allotments	Expenditures
Salaries	10,230 00	10,815 00	10,815 00
A Printing and Binding.....	119,770 00	119,185 00	110,334 70
	<u>\$ 130,000 00</u>	<u>\$ 130,000 00</u>	<u>\$ 121,149 70</u>

As at March 31, 1950, there were 3 permanent salaried employees being paid from this vote.

A The work of printing and binding the *Canada Gazette* was executed by the Printing Branch of the Department.

Revenues arising from services provided through the above expenditures amounted to \$112,080.85.

Votes 323 and 854 *Plant Equipment and Replacements*

	Estimates	Allotments	Expenditures
Equipment and Supplies	355,700 00	355,700 00	353,373 44
Freight, Duty, etc.	1,800 00	1,800 00	1,076 53
	<u>\$ 357,500 00</u>	<u>\$ 357,500 00</u>	<u>\$ 354,449 97</u>

This vote was provided to cover the cost of replacements of the printing plant and equipment in the Printing Bureau, which included payments to: Canadian Linotype Limited, Toronto, \$44,541.78; Harris Seybold (Canada) Limited, Toronto, \$76,313.60; Manton Brothers, Limited, Toronto, \$11,438; Monotype Company of Canada Limited, Toronto, \$34,338.76; Sears, Limited, Montreal, \$91,144.08; Toronto Type Foundry Company, Limited, Montreal, \$27,876.21.

Vote 324 *Distribution of Official Documents*

	Estimates	Allotments	Expenditures
Salaries and Wages	64,320 00	69,820 00	69,632 02
Travelling Expenses	1,000 00	300 00	223 10
Delivery and Mechanical Supplies and Char Service.....	3,400 00	2,700 00	2,699 58
Printing, Stationery and Office Equipment.....	15,480 00	12,080 00	12,049 89
Mechanical and Shipping Services.....	5,800 00	4,600 00	4,599 42
Sundries	5,000 00	5,500 00	5,383 40
	<u>\$ 95,000 00</u>	<u>\$ 95,000 00</u>	<u>\$ 94,587 41</u>

This vote was provided to cover the costs of distribution of the official publications of Parliament and the Government Departments, as authorized by the Public Printing and Stationery Act, c. 162, R.S., as amended.

As at March 31, 1950, there were 37 salaried employees being paid from this vote, of whom 18 were permanent and 19 temporary.

Vote 325 *Printing and Binding Official Publications for sale and distribution to Departments and the Public*

	Estimates	Allotments	Expenditures
Printing, etc., for Free Distribution.....	10,000 00	20,000 00	17,257 56
Printing, etc., for Sale.....	220,000 00	210,000 00	186,266 24
	<u>\$ 230,000 00</u>	<u>\$ 230,000 00</u>	<u>\$ 203,523 80</u>

The printing and binding of the various publications was done by the Printing Branch of the Department, under the authority of the Public Printing and Stationery Act, c. 162, R.S., as amended.

The publications are stocked by the Printing Bureau for distribution and sale.

Revenues arising from services provided through the above expenditures amounted to \$177,727.43.

GENERAL

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. \$ 3,013 73

Comparative Statement of Accounts Receivable

	March 31, 1950	March 31, 1949
Current Year	1,118 70	282 16
Previous Years—Collectable	723 63	1,506 03
—Uncollectable	8,762 51	8,562 64
	<u>\$ 10,604 84*</u>	<u>\$ 10,350 83*</u>

* Exclusive of accounts referred to under the Open Accounts.

OPEN ACCOUNTS

	Dr. Balance Mar. 31, 1949	Debit	Credit	Dr. Balance Mar. 31, 1950
[11] Cash and Other Current Assets				
<i>(c) Working Capital Advances—</i>				
<i>Departmental—</i>				
A King's Printer Advance—Printing ...	511,212 14	8,514,669 02	8,125,624 11	900,257 05
A King's Printer Advance—Stationery .	394,903 53	5,862,769 24	5,724,047 90	533,624 87
	<u>\$ 906,115 67</u>	<u>\$ 14,377,438 26</u>	<u>\$ 13,849,672 01</u>	<u>\$ 1,433,881 92</u>
	Cr. Balance Mar. 31, 1949	Debit	Credit	Cr. Balance Mar. 31, 1950
[11] Insurance, Pension and Guaranty				
Accounts				
<i>(c) Pension and Retirement Funds—</i>				
B Retirement Fund—Public Printing and Stationery	7,040 39	3,968 00	141,809 14	144,881 53
[12] Deferred Credits				
C Pay-list Deductions—Public Printing and Stationery		125,905 97	125,938 80	32 83
[13] Sundry Suspense Accounts				
D Unclaimed Cheques Suspense— Public Printing and Stationery....	25 50			25 50
	<u>\$ 7,065 89</u>	<u>\$ 129,873 97</u>	<u>\$ 267,747 94</u>	<u>\$ 144,939 86</u>

A The Public Printing and Stationery Act, c. 162, R.S., as amended, authorizes advances from Consolidated Revenue Fund to the King's Printer, not exceeding \$2,000,000, "to enable him to purchase material for the execution of orders given or requisitions made under the provisions of the Act, and to pay the wages of workmen engaged in the execution of such orders or requisitions."

It is the practice of the King's Printer to add a percentage to the cost of the stationery purchased, to offset the cost of operation and this charge is reflected in selling prices; in the Printing Branch the charge for work done is made on a unit price basis for the various classes of work executed. The cost of light, heat, power, telephone services, etc., paid by the Department of Public Works, is not taken into account.

The following is a statement of the operations for the year as shown in the King's Printer Advance Account.

PUBLIC ACCOUNTS, 1949-50: PART II

PRINTING BRANCH

Work executed for departments and other governments.....		8,177,268 79
Cost of goods sold:		
Inventory April 1, 1949.....	783,381 18	
*Salaries, \$357,955.68; wages of prevailing rates staff, \$1,744,580.64.....	2,102,536 32	
*Paper, printing material, etc.....	2,339,994 42	
*Printing, binding, lithographing, etc., done outside the Department	3,587,108 17	
Accounts payable	285,077 24	
	<hr/>	
Office printing, stationery and sundry expenditures.....	3,872,185 41	
	<hr/>	
	120,753 14	
	<hr/>	
	9,218,850 47	
Less: Inventory March 31, 1950.....	1,111,339 01	
	<hr/>	
		8,107,511 46
Excess of Revenues over Expenditures (transferred to Ordinary Revenue).....		<hr/>
		\$ 69,757 33

STATIONERY BRANCH

Cost of goods sold:		
Inventory April 1, 1949	389,945 69	
*Salaries, \$196,887.21; wages of prevailing rates staff, \$28,033.93.....	224,921 14	
*Materials and supplies	5,581,327 59	
Office printing, stationery and sundry expenditures.....	56,520 51	
	<hr/>	
	6,252,714 93	
Less: Inventory March 31, 1950.....	448,343 40	
	<hr/>	
		5,804,371 53
Stationery sold to departments and other governments.....		5,719,468 59
Excess of Expenditures over Revenues (carried forward to 1950-1951).....		<hr/>
		\$ 84,902 94

*Certain details of these items are shown at the end of this section.

Certified correct.

EDMOND CLOUTIER,
King's Printer.

The stock of stationery, printing materials and supplies in store, was checked, under my direction with the quantities purchased and supplied, as required by section 35 (2) of the Public Printing and Stationery Act, Chap. 162, R.S. 1927.

WATSON SELLAR,
Auditor General.

Following is the consist of the debit balances in the account as at March 31, 1950.

PRINTING BRANCH

Inventory of materials and supplies on hand.....		1,111,339 01
Accounts receivable outstanding.....		74,400 09
		<hr/>
Less—Accounts payable	285,077 24	1,185,739 10
—Deferred credit	404 81	
	<hr/>	
		285,482 05
		<hr/>
		\$ 900,257 05

STATIONERY BRANCH

Inventory of stationery and supplies on hand.....		448,343 40
Accounts receivable outstanding		378 53
		<hr/>
		448,721 93
Excess of Expenditures over Revenues for the fiscal year.....		84,902 94
		<hr/>
		\$ 533,624 87

At the close of the year, accounts totalling \$74,778.62, of which \$74,400.09 was for printing and \$378.53 for stationery, were due the King's Printer as follows: Department of Citizenship and Immigration, \$174; Department of Justice, \$511.51; Department of Mines and Technical Surveys, \$641.80; Department of National Health and Welfare, \$7,214.77; Privy Council Office, \$14,321.18; Department of Resources and Development, \$6,855.10; Department of the Secretary of State, \$44,950.11; Department of Trade and Commerce, \$110.15.

- B Credits comprise deductions from the earnings of certain employees of this department not paid through Central Pay Office, and the accrual of interest at the rate of 4 per cent per annum on the balance to the credit of each employee. Debits represent payment of the amounts to the employees' credit upon resignation or death or, if they are made permanent, refunds or transfers to the Superannuation Account. An amount representing the balances to the credit of these employees for the period prior to January 1, 1949, was transferred hereto during the current fiscal year, pursuant to the transfer at that date of the administration of the Fund to the Office of the Comptroller of the Treasury.
- C Deductions for Canada Savings Bonds and superannuation from the wages of prevailing rates employees are credited to this account pending transmittal to the department concerned.
- D All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue are credited to this account pending claims therefor.

Details of King's Printer Advance Account

Paper, printing and miscellaneous material, etc., purchased for the Printing Branch, amounted to \$2,339,994.42. Suppliers receiving \$10,000 or over: Addressograph-Multigraph of Canada, Limited, Toronto, \$12,570.60; Alliance Paper Mills, Limited, Merriton, Ont., \$51,844; Ansco of Canada Limited, Toronto, \$19,411.19; Barber-Ellis of Canada Limited, Toronto, \$87,078.77; The Brown Brothers Limited, Toronto, \$19,035.12; Canada Envelope Company, Montreal, \$19,938.01; Canada Paper Company, Montreal, \$85,935.06; Canadian Linotype, Limited, Toronto, \$44,006; Consolidated Paper Sales, Limited, Montreal, \$41,345.79; W. V. Dawson Limited, Montreal, \$66,246.15; Dominion Blank Book Co. Limited, St. Johns, Que., \$12,356.53; Dominion Envelope Co. Limited, Toronto, \$15,231.55; Don Valley Paper Co. Limited, Toronto, \$41,856.95; The E. B. Eddy Company, Hull, Que., \$284,197.52; Enveloppe Internationale, Ltée., Montreal, \$72,716.17; W. J. Gage & Co. Limited, Toronto, \$51,632.16; Globe Envelopes Limited, Toronto, \$63,352.11; Keuffel & Esser Co. of New York, Montreal, \$13,035.91; A. Kimball Ltd., Toronto, \$16,047.75; The Ontario Hughes-Owens Co., Limited, Ottawa, \$10,910.60; Provincial Paper Limited, Toronto, \$238,930.67; Rolland Paper Company Limited, Montreal, \$427,349.07; Howard Smith Paper Mills Limited, Montreal, \$307,307.48; Southam Press Montreal, Montreal, \$10,292.37; Standard Paper Box Limited, Montreal, \$41,536.07; Whyte-Hooke Papers Limited, Toronto, \$20,127.76.

Printing, binding, lithographing, etc., done outside the Printing Bureau, payment for which was made in the current fiscal year, amounted to \$3,881,627.81. Suppliers receiving \$10,000 or over: L'Action Sociale, Limitée, Quebec, \$35,019.71; Acton Press Limited, St. Catharines, Ont., \$20,981.77; Alger Press Limited, Oshawa, Ont., \$91,164.27; Alter Printed Products Limited, Toronto, \$77,021.24; Atlas Press Limited, Montreal, \$11,037.81; The Beauregard Press, Ottawa, \$11,067.61; Benallack Press, Ltd., Montreal, \$115,804.43; The Birch-Hinds Printing Company Limited, Montreal, \$12,730.34; Bomac Electrotpe Company Limited, Ottawa, \$17,105.62; Boulanger Inc., Montreal, \$45,105.66; Bridgens Limited, \$27,976.23; Business Systems Limited, Toronto, \$165,318.52; Canadian Bank Note Company, Limited, Ottawa, \$51,607.20; The Canadian Geographical Society, Ottawa, \$10,051; Canadian Printing and Lithographing Company Limited, Montreal, \$102,224.06; Charrier & Dugal Limitée, Quebec, \$12,665.06; Clen-Mathers Press, Limited, Montreal, \$24,713.41; Copehand-Chatterson, Limited, Brampton, Ont., \$16,037.31; The Copp Clark Co., Limited, Toronto, \$10,763.88; R. L. Crain, Limited, Ottawa, \$486,407.81; Pierre Des Marais, Montreal, \$10,783.42; Dominion Blank Book Co., Limited, St. Johns, Que., \$21,132.63; Dominion Loose Leaf Co. Limited, Ottawa, \$53,197.71; Les Editions Marquis, Ltée., Montmagny, Que., \$20,929.68; Egly Continuous Forms Limited, Toronto, \$13,940.36; Enveloppe Internationale, Ltée., Montreal, \$15,834.25; The Federated Press, Limited, Montreal, \$200,223.40; Folkard Company of Canada, Ltd., Montreal, \$11,406.34; Gazette Printing Company Limited, Montreal, \$23,426.37; The Herald Press Limited, Montreal, \$40,619.65; Industrial School for the Deaf, Montreal, \$12,371.56; International Business Machines Co., Limited, Toronto, \$84,706.53; The Legge Press (Canada) Ltd., Ottawa, \$10,817.13; Librairie Vincent, Quebec, \$17,361.44; Litho-Print Limited, Toronto, \$44,125.79; John Lovell & Son, Limited, Montreal, \$30,988.03; Lowe-Martin Company, Limited, Ottawa, \$22,672.76; MacMillan Office Appliances Company, Ottawa, \$10,789.56; A. Crombie McNeill, Ottawa, \$32,564.82; Meco, Limited, Montreal, \$11,036.36; Mercury Press, Limited, Montreal, \$87,256.24; Mile End Printing Ltd., Montreal, \$12,274.85; Moore Business Forms Ltd., Toronto, \$291,518.03; Mortimer Limited, Ottawa, \$109,992.46; Mutual Press Limited, Ottawa, \$25,364.97; National Printers Limited, Ottawa, \$32,398.52; Le Nouvelliste, Trois Rivières, Que., \$13,011.29; Offset Print & Litho Limited, Toronto, \$15,224.95; The Ottawa Photo Engraving Company, Ottawa, \$13,453.66; La Patrie Publishing Co., Limited, Montreal, \$126,107.31; Photo Engravers & Electrotypes, Limited, Toronto, \$39,016.31; Photo-

Lithographie Inc., Quebec, \$10,655.97; The Public Press Limited, Winnipeg, \$18,265.54; Rapid Grip and Batten Limited, \$19,798.88; The Regal Press, Limited, Montreal, \$10,280.26; Richardson, Bond & Wright Limited, Owen Sound, Ont., \$32,458.77; Rolph-Clark-Stone Limited, Toronto, \$36,917.69; The Ronalds Company, Limited, Montreal, \$83,895.86; The Runge Press Limited, Ottawa, \$40,052.02; The St. Lawrence Lithographing Limited, Montreal, \$21,307.21; Saturday Night Press, Toronto, \$24,838.33; Savoy's Continuous Forms Ltd., St. Johns, Que., \$25,592.15; Geo. Shepard Printing Co., Limited, Toronto, \$16,331.02; Le Soleil (Limitée), Quebec, \$73,676.13; The Southam Press Montreal, Montreal, \$57,129.17; W. J. Stewart Limited, Toronto, \$15,945.07; Stovel Press Limited, Winnipeg, \$13,309.88; Superior Publishers Limited, Toronto, \$12,900.60; The Todd Sales Company Ltd., Toronto, \$10,022.92; Tremblay & Dion Inc., Quebec, \$15,783.90; La Tribune Limitée, Sherbrooke, Que., \$12,224.68; Victoria Press Limited, Montreal, \$12,823.61; Victory Printing Works Limited, Montreal, \$11,529.49; Villemaire Frères Limitée, Montreal, \$18,947.28.

The value of materials and supplies acquired for the Stationery Branch was \$5,581,327.59. Suppliers receiving \$10,000 or over: Acme Carbon & Ribbon Co., Ltd., Toronto, \$21,421.51; Addressograph-Multigraph of Canada Limited, Toronto, \$152,481.92; The Beauregard Press, Ottawa, \$15,145.43; Bostitch-Canada, Ltd., Toronto, \$60,445.02; The Brown Brothers Limited, Toronto, \$73,264.03; Budge Carbon Paper Mfg. Company, Limited, Montreal, \$45,771.68; Buntin, Gillies & Company Limited, Hamilton, Ont., \$10,091.78; Burroughs Adding Machine of Canada Limited, \$42,442.50; C C H Canadian Limited, \$11,034.36; Canada Carbon & Ribbon Company, Limited, Toronto, \$51,111.67; Government of Canada, Crown Assets Disposal Corporation, \$54,028.47; Department of Veterans Affairs, \$14,103.65; Canada Paper Company, Montreal, \$11,114.90; Canadian Association for Adult Education, Toronto, \$23,918.90; Canadian Blank Book Co., Montreal, \$19,707.52; Canadian Durex Abrasives Limited, Brantford, Ont., \$19,898.34; Canadian Kodak Sales Limited, Toronto, \$23,043.32; Capital Carbon & Ribbon Co., Ltd., \$60,336.26; Capital Stamp & Stationery Co. Ltd., Ottawa, \$12,753.15; Hugh Carson Co. Limited, Ottawa, \$25,252.99; Clarke & Stuart Co., Ltd., Vancouver, \$12,902.61; The Continental Paper Products, Limited, Ottawa, \$16,397.56; The Copp Clark Co., Limited, Toronto, \$20,043.40; Ralph C. Coxhead Corporation of Canada Ltd., \$23,595.83; R. L. Crain Limited, Ottawa, \$16,646.44; Cutting Limited, Toronto, \$54,659.15; W. V. Dawson Limited, Montreal, \$12,416.43; Richard De Boo Limited, Toronto, \$10,639.25; Derrett-Cordage Company, Toronto, \$65,993.85; Dictaphone Corporation, Limited, Toronto, \$47,759.80; Ditto of Canada, Limited, Toronto, \$41,104.82; Dixon Pencil Co. Limited, Newmarket, Ont., \$32,692.57; G. L. Dodds, Montreal, \$18,008.87; Dominion Duplicators Limited, Toronto, \$21,964.32; Dominion Loose Leaf Co. Limited, Ottawa, \$63,565.10; Doon Twines, Limited, Kitchener, Ont., \$53,124.71; V. J. Dunne & Co., Ottawa, \$12,400.11; Eagle Pencil Company of Canada Limited, Toronto, \$47,070.28; Economy Controls, Ottawa, \$35,959.45; The E. B. Eddy Company, Hull, Que., \$166,972.85; Thomas A. Edison of Canada, Limited, Toronto, \$34,456.05; Evans & Kert, Limited, Ottawa, \$72,863.62; Federal Typewriter Co. Limited, Ottawa, \$38,395.22; W. J. Gage & Co. Limited, Toronto, \$90,337.80; Gestetner (Canada) Limited, Ottawa, \$170,644.57; Ginn and Company, Toronto, \$36,175.51; Gummed Papers Limited, Brampton, Ont., \$12,399.27; The Hamilton Cotton Company, Limited, Hamilton, Ont., \$15,738.53; J. M. Hill & Son, Ottawa, \$60,018.06; Hutchings & Patrick Limited, Ottawa, \$20,301.33; Instruments Limited, Ottawa, \$27,794.29; International Business Machines Co., Limited, \$183,892.25; Keuffel & Esser Co. of New York, Montreal, \$102,628.21; Librairie Beauchemin Limitée, Montreal, \$21,632.49; John Lovell & Son, Limited, Montreal, \$10,278.12; Lowe-Martin Company, Limited, Ottawa, \$146,175.13; The Luckett Loose-Leaf Limited, Toronto, \$10,354.60; The MacMillan Company of Canada Limited, Toronto, \$11,514.12; MacMillan Office Appliances Company, Ottawa, \$57,598.44; Marchant Calculators, Ltd., Toronto, \$18,548.79; Martlin & Laurie Limited, Hamilton, Ont., \$10,800.42; McGraw-Hill Company of Canada Limited, \$16,648.01; Might Directories Limited, \$11,739.48; Moyer School Supplies Limited, \$15,868.75; National Cash Register Company of Canada, Limited, \$11,611.55; Thomas Nelson and Sons Limited, Toronto, \$37,982.72; Office Appliances Limited, Ottawa, \$56,835.67; Office Specialty Mfg. Co., Limited, Newmarket, Ont., \$89,307.25; The Ontario Hughes-Owens Co., Limited, Ottawa, \$206,260.64; Ottawa Paper Box Co. Limited, Ottawa, \$10,644.07; Ottawa Typewriter Co., Limited, Ottawa, \$41,809.81; Peerless Carbon & Ribbon Co. Limited, Toronto, \$131,823.99; Leonard A. Philip & Co., Toronto, \$24,220.74; Photostat Corporation, Toronto, \$14,801.01; O. H. Pierce Limited, Toronto, \$10,443.28; Pitney Bowes of Canada, Limited, Toronto, \$26,524.29; The J. E. Poole Company Limited, Toronto, \$14,685.84; H. H. Popham and Company Limited, Ottawa, \$16,188.25; John C. Preston Limited, Ottawa, \$53,621.45; The Pritchard Andrews Co. of Ottawa Limited, Ottawa, \$14,639.40; Provincial Paper Limited, Toronto, \$43,923.95; Remington Rand Limited, \$259,338.53; Rolland Paper Company Limited, Montreal, \$227,229.52; Roneo Company of Canada Limited, Ottawa, \$45,169.40; Royal Typewriter Company Limited, Montreal, \$12,507.82; Seely Systems Corporation Limited, Toronto, \$50,651.88; Howard Smith Paper Mills Limited, Montreal, \$102,958.92; Snelling Paper Sales Limited, Ottawa, \$12,467.66; Southam Press Montreal, Montreal, \$18,523.90; Standard Sticker & Label Co. Limited, Montreal, \$12,167.01; Stone Straw Corporation of Canada, Limited, Toronto, \$14,507.80; Thorburn & Abbott Limited, Ottawa, \$70,536.85; Underwood Limited, \$97,778.02; John Underwood & Company, Toronto, \$18,147.65; Venus Pencil Company Ltd., Toronto, \$22,746.09; Warwick Bros. & Rutter, Limited, Toronto, \$15,190.10; J. C. Wilson Limited, Montreal, \$19,877.83; G. H. Wood & Co., Limited, Toronto, \$16,204.57.

Employees Receiving Salaries at Annual Rates of \$3,000 or over

The following list contains the names and annual salary rates of salaried employees who were receiving \$3,000 or over as at March 31, 1950.

Salary rate	Salary rate	Salary rate
Cloutier, E., King's Printer and Controller of Sta- tionery\$ 10,000 00	Cowtan, A. C. 4,470 00	Lussier, G. A. G.... 3,000 00
Alexander, G. 4,110 00	DeGagne, J. A. 3,810 00	Mahoney, J. M. 5,340 00
Armstrong, G. V.... 3,570 00	Desmarais, E. 3,690 00	Mahoney, W. L. 3,390 00
Ball, J. S. P. 3,390 00	Desrosiers, J. E. 4,320 00	Marquis, J. A. R.... 3,270 00
Bambrick, A. T. 3,810 00	Driscoll, J. W. 4,740 00	McCartney, S. 4,110 00
Bambrick, E. F. 3,990 00	Farrell, F. M. 3,570 00	McKee, W. 3,690 00
Beauchamp, L. M... 3,210 00	Fortin, Y. 4,770 00	Michaud, L. P. 3,690 00
Botham, C. H. 3,090 00	Hague, W. R. 3,570 00	Morin, J. R. 3,570 00
Boudreault, J. C. A.. 3,390 00	Hamilton, R. G. 3,510 00	Paquin, B. 3,090 00
Boyer, J. L. A..... 4,230 00	Hamilton, W. 4,470 00	Parker, T. A. 3,810 00
Bradley, F. G. 3,060 00	Hebert, O. R. 3,870 00	Pelton, L. A. 4,470 00
Byron, F. W. 3,810 00	Hillman, E. J. 3,270 00	Query, R. 6,000 00
Cairncross, J. 3,810 00	Howe, F. 3,510 00	Quirouette, J. L. A... 3,810 00
Carson, J. 3,510 00	Keane, M. E. 3,990 00	Robert, J. H. R.... 3,270 00
Catellier, J. P. L.... 4,110 00	Lacoste, A. 3,570 00	Rothwell, B. E. 3,870 00
Charette, O. 3,810 00	Lamb, G. F. 3,870 00	Rowe, F. R. 3,060 00
Cole, H. 3,390 00	Larochelle, E. J. 3,870 00	Roy, J. A. A. 3,390 00
	Latendresse, J. P. E. 3,810 00	Vary, R. E. A. 3,810 00
	Le Feuvre, S. G.... 3,390 00	Wilson, M. E. 3,060 00

1949-50
PUBLIC ACCOUNTS

PART II
V

DEPARTMENT OF PUBLIC WORKS

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF PUBLIC WORKS

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:

Expenditures—		
Ordinary		67,058,184 43
Revenues—		
Ordinary	1,250,379 23	
Special Receipts	3 08	
		1,250,382 31
Net Charge		\$ 65,807,802 12

Transactions as reflected in the Open Accounts of Canada

	March 31, 1949	1949-50 Transactions (Net)	March 31, 1950
LIABILITIES			
[10] Deposit and Trust Accounts—			
(c) Miscellaneous	4,750,283 26	665,840 15	5,416,123 41
[11] Insurance, Pension and Guaranty Accounts—			
(c) Pension and Retirement Funds	2,640 17	39,600 04	42,240 21
[13] Sundry Suspense Accounts	15,704 93	21,777 39	37,482 32
	<u>\$4,768,628 36</u>	<u>\$ 727,217 58</u>	<u>\$5,495,845 94</u>

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada in Part I of this Report. Details of Open Accounts will be found on page V-83 of this section.

REVENUES

Comparative Summary

	1949-50	1948-49
Ordinary Revenue—		
A Privileges, Licences and Permits	520,481 57	450,545 03
B Proceeds from Sales	6,298 92	3,324 45
C Services and Service Fees	402,225 84	221,635 31
D Refunds of Expenditure	244,700 88	385,712 89
E Miscellaneous	76,672 02	9,642 98
Total Ordinary	1,250,379 23	1,070,860 66
Special Receipts—		
F War and Demobilization Receipts	3 08	2,084 08
Grand Total	<u>\$1,250,382 31</u>	<u>\$1,072,944 74</u>

Details

Ordinary Revenue—

A Privileges, Licences and Permits:

Ferry privileges	503 00	
Rentals of:		
Public buildings and sites	493,387 07	
Kingston dry dock	9,025 00	
Sundry works, water lots, etc.	17,566 50	
		520,481 57

B Proceeds from Sales:

Sales of movables, furniture, fittings, lumber, scrap, etc.	697 92	
Sales of real estate	5,601 00	
		6,298 92

C Services and Service Fees:

Commission from telephone booths in public buildings	17,763 50	
Earnings of floating plant	180,392 21	
Earnings of dry docks, etc.—		
Champlain dry dock, Lauzon, Que.	35,945 00	
Lorne dry dock, Lauzon, Que.	38,052 75	
Repair slip, Selkirk, Man.	3,603 00	
New dry dock, Esquimalt, B.C.	91,973 14	
Water collections, William Head, B.C., pipe-line	1,093 24	
Work done by Photographic service	27,063 05	
Sundries	6,339 95	
		402,225 84

D Refunds of Previous Years' Expenditures

244,700 88

E Miscellaneous:

Damages to Government Property	71,154 07	
Sundries	5,517 95	
		76,672 02

Total Ordinary

1,250,379 23

Special Receipts—

F War and Demobilization Receipts		3 08
---	--	------

Grand Total

\$1,250,382 31

Certified correct.

E. P. MURPHY,
Deputy Minister of Public Works.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
V-21	Stat.	Minister of Public Works—Salary and Motor Car Allowance	12,000 00	12,000 00	12,000 00
V-21	326) 855) 379)	Departmental Administration	299,522 22	299,140 59	272,722 18
ARCHITECTURAL BRANCH					
V-22	327) 856) 379)	Branch Administration	429,693 57	428,438 68	381,341 38
V-22	328) 857)	Ottawa—Maintenance and Operation of Dominion Public Buildings and Grounds, including rents, repairs, furniture, heating, etc., and to authorize commitments against future years in the amount of \$500,000.	9,111,199 00	8,058,612 22	7,624,286 13
V-26	329) 704)	Maintenance and Operation of Dominion Public Buildings and Grounds, other than at Ottawa, including rents, repairs, furniture, heating, etc., and to authorize commitments against future years in the amount of \$500,000.	12,289,644 00	11,354,237 21	9,773,048 42

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
ARCHITECTURAL BRANCH—Continued					
Construction, Repairs and Improvements of Public Buildings					
<i>Newfoundland</i>					
V-31	705	Dominion Public Buildings—Construction, purchase, repairs and improvements.....	750,000 00	211,655 31	
<i>Nova Scotia</i>					
V-31	858	Barrington Passage—Public Building.....	25,000 00		
	330	Dartmouth Public Building—Addition and alterations (Revote \$15,000).....	81,000 00	52,430 38	
	858	Dingwall—Accommodation for Customs.....	9,000 00		
	330	Dominion—Public Building.....	40,000 00	153 94	
	858				
	330	Halifax—Accommodation for Customs.....	100,000 00		
V-32	330	Halifax Customs Building—Improvements and elevator (Revote \$21,000).....	40,000 00	35,801 51	9,588 83
	858	Halifax—Eastern Air Command Buildings—Alterations, improvements and repairs—To complete (Revote \$45,000).....	97,500 00	71,928 08	65,802 13
		Halifax—Federal Building—Improvements and repairs (Revote \$17,400).....	65,000 00	10,212 65	27,637 98
	330	Halifax—Postal Station at Armdale.....	43,000 00		
	858	Halifax—Postal Station at North End—To complete (Revote \$6,000).....	13,500 00	10,380 07	50,350 50
	330	Halifax—Office Building.....	150,000 00	59,160 10	
	330	Kentville Public Building—Addition and alterations.....	22,000 00	20,038 62	
	858	Kingston—Public Building (Revote \$23,000)....	53,500 00	46 30	
		Liverpool—Public Building.....	25,000 00	78 61	
		Pictou Public Building—Improvements and repairs.....	32,500 00		
		Shelburne Public Building—Improvements and repairs.....	30,000 00	12,714 95	
		Sydney Public Building—Improvements and repairs.....	26,000 00		
		Truro—Public Building.....	50,000 00		
		Wolfville Public Building—Improvements and repairs.....	30,000 00		
		Yarmouth—Public Building.....	25,000 00		
<i>New Brunswick</i>					
V-32	331	Andover—Customs and Immigration Buildings (Revote \$40,000).....	100,000 00	1,500 00	
	859	Centreville Customs and Immigration Building—Addition and alterations.....	8,500 00	99 03	
		Clair—Improved accommodation for Customs and Immigration.....	25,000 00		
	331	Fredericton—Public Building—Site and preliminary work towards construction of building (Revote \$73,500).....	250,000 00	174,863 96	275 00
	859				
	331	Moncton Public Building—Addition and alterations (Revote \$50,000).....	150,000 00	316 00	100 00
		North Head Public Building—Addition and alterations (Revote \$25,000).....	32,000 00	97 56	
V-33	331	Sackville Public Building—Addition and alterations.....	16,000 00	11,427 88	63 34
	859				
	859	St. Andrews Public Building—Addition and alterations.....	25,000 00		
		Saint John Customs Building—Addition and alterations.....	50,000 00		
	331	Saint John Public Building—Addition and alterations.....	500,000 00	125,300 68	52,183 40
	859	Saint John—Purchase of and alterations to building to accommodate Unemployment Insurance Commission.....	200,000 00	629 85	
	331	St. Leonard—Customs and Immigration Buildings (Revote \$50,000).....	100,000 00	250 00	200 00
	331	St. Stephen—Public Building—(Revote \$20,000)	75,000 00	22,432 45	224 00
	859				
		Sussex Public Building—Addition and fittings (Revote \$27,000).....	53,000 00	45,315 32	71 78
	331	West Saint John—Terminal Building for Customs and Immigration (Revote \$200,000)....	675,000 00	630,977 81	855,970 25

DEPARTMENT OF PUBLIC WORKS

V-5

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
ARCHITECTURAL BRANCH—Continued					
Prince Edward Island					
V-33	332 }	Charlottetown—Public Building (Revote			
	860 }	\$100,000).....	200,000 00	12,657 56	250 00
	332	Summerside—Public Building (Revote \$50,000)	100,000 00	292 92	
Maritime Provinces Generally					
V-33	333	Dominion Public Buildings—Improvements and repairs and to authorize commitments against future years in the amount of \$100,000.....	535,000 00	369,514 38	369,695 25
Quebec					
V-34	334	Armstrong—Customs and Immigration Building	50,000 00	42,553 75	67,277 63
		Baie Comeau—Public Building.....	90,000 00	26,153 15	6,675 00
	861	Bonaventure—Public Building.....	15,000 00	1 00	
	334	Chandler—Public Building (Revote \$25,000)...	71 000 00	3,018 47	
	861	Chicoutimi—Public Building.....	50,000 00	2 40	
		Coaticook Public Building—Addition, alterations and improvements—To complete (Revote \$4,000).....	8,000 00	6,632 68	19,084 05
	334 }	Cowansville—Public Building (Revote \$50,000)	125,000 00	59,077 10	
	861 }				
	334	Disraeli—Public Building.....	25,000 00		
		Dominion Public Buildings—Improvements and repairs and to authorize commitments against future years in the amount of \$100,000.....	900,000 00	766,987 47	599,004 34
	334 }	Donnacona—Public Building (Revote \$35,000)...	98,384 21	98,384 21	210 15
	861 }				
	379 }				
	334	Drummondville—Public Building.....	146,000 00		
		Granby Public Building—Addition, alterations and improvements (Revote \$15,000).....	30,000 00		
	861	Granby—Public Building.....	50,000 00	443 50	
	334 }	Joliette Public Building—Addition.....	75,000 00	5,323 05	57 00
	861 }				
V-35	861	Jonquiere—Public Building.....	25,000 00		
		Lachute Public Building—Addition and alterations.....	28,000 00		
	334 }	Lacolle (Blackpool)—Building for Customs....	490,000 00	256,452 32	333,858 85
	861 }				
	861	La Malbaie Public Building—Addition and alterations.....	25,000 00		
	334	Levis—Public Building.....	100,000 00		248 35
	861	Malartic—Public Building.....	50,000 00	275 00	
	334 }	Maniwaki Public Building—Addition and alterations (Revote \$14,000).....	47,473 77	47,473 77	11,474 69
	379 }				
	334 }	Masson—Public Building (Revote \$35,000)....	95,000 00	88,193 13	100 00
	861 }				
		Matane Public Building—Addition, alterations and improvements.....	130,000 00	28,895 11	442 10
		Mont Joli—Public Building (Revote \$50,000)...	180,000 00	128,553 60	304 34
		Montmagny—Public Building (Revote \$50,000)	180,000 00	68,271 56	
		Montmorency Village—Public Building and Site	35,000 00	22,000 00	
	334	Montreal—Building for British and Foreign Mail (Revote \$255,000).....	400,000 00	57,200 00	44,334 23
	861	Montreal—Customs Building—Alterations and improvements.....	56,000 00		
	334 }	Montreal—Longueuil Postal Station—Addition and alterations (Revote \$37,000).....	65,000 00	63,641 44	759 69
	861 }		25,000 00		
	334	Montreal—Delorimier Postal Station.....	60,000 00	491 45	
		Montreal—Notre Dame de Grace Postal Station—Addition and alterations.....	56,000 00		125 00
		Montreal—Postal Station "B" (Revote \$350,000)	450,000 00	182,591 48	448 69
	334 }	Montreal—Postal Terminal—Addition (Revote \$95,000).....	770,000 00	221,791 47	32,271 47
	861 }				
V-36	861	Montreal—Postal Terminal—Parcel storage system—To complete (Revote \$9,100).....	25,000 00	23,482 60	65,883 20
	334 }	Montreal—St. Henri Postal Station and Site...	75,000 00	618 55	
	861 }				
		Montreal—Youville Postal Station and Site...	100,000 00	796 63	

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
ARCHITECTURAL BRANCH—Continued					
Quebec—Concluded					
V-36	334	Noranda—Public Building.....	70,000 00		
	861	Phillipsburg—Customs and Immigration Build- ings.....	25,000 00		
	334 }	Princeville—Public Building.....	25,000 00		
	861 }	Quebec—Marine Stores Building—Elevator (Re- vote \$16,000).....	33,000 00	29,579 60	208 98
	861	Quebec Old Post Office Building—Elevators— To complete (Revote \$32,700).....	35,000 00	28,792 49	42,301 41
	334	Rimouski—Public Building (Revote \$55,000).. Roberval Public Building—Addition and altera- tions.....	75,000 00	477 80	
	334	Rock Island Customs and Immigration Building —Addition to site.....	25,000 00		
	334 }	St. Felicien—Public Building.....	60,000 00		496 00
	861 }		35,000 00	243 66	
	334	St. Georges de Beauce—Addition to public building site.....	15,000 00		
	334 }	St. Henri de Levis—Public Building (Revote \$25,000).....	53,000 00	50,677 35	
	861 }	St. Jerome—Public Building.....	75,000 00	217 82	
	861	St. Raymond Public Building—Addition and alterations.....	20,000 00		
	334	Ste. Therese de Blainville Public Building— Addition and alterations.....	25,000 00	24,953 55	
	334 }	Sherbrooke—Public Building.....	450,000 00	244,587 60	176,650 60
	861 }				
		Thetford Mines Public Building—Addition, alterations and repairs (Revote \$60,000).....	140,000 00	130,721 72	25,676 07
	334 }				
	861 }	Three Rivers Public Building—Addition (Re- vote \$45,000).....	395,000 00	395,000 00	9,000 00
	334 }	Val d'Or—Public Building (Revote \$70,000)...	263,000 00	225,193 86	22,892 73
	861 }				
Ontario					
V-37	862	Agincourt—Public Building.....	17,000 00	7,445 85	
	335 }	Barrie—Public Building.....	150,000 00	300 00	
	862 }				
	862	Beamsville—Public Building.....	25,000 00		
	335	Belleville—Public Building (Revote \$52,000).. Bowmanville Public Building—Addition and alterations.....	100,000 00	675 00	
	862		25,000 00	220 00	
	335	Brantford Public Building—Elevator.....	8,500 00	6,700 00	151 84
	862	Burlington Public Building—Addition and altera- tions.....	25,000 00		
	335 }	Chapleau—Public Building (Revote \$25,000).. Chatham—Public Building (Revote \$50,000)...	146,500 00	121,596 84	
	862 }				
	335 }	Colborne—Public Building.....	150,000 00		
	862 }		25,000 00		
	335 }	Cornwall—Public Building (Revote \$50,000).. Delhi—Public Building (Revote \$25,000).....	200,000 00	275 00	1,728 53
	862 }				
	335	Dominion Public Buildings—Improvements and repairs and to authorize commitments against future years in the amount of \$100,000.....	130,000 00	99,166 77	130 55
		Dundas Public Building—Addition and altera- tions (Revote \$20,000).....	900,000 00	751,644 80	689,557 54
	862	Englehart—Public Building.....	40,000 00	38,833 20	147 83
	335 }	Fergus Public Building—Addition and altera- tions (Revote \$29,000).....	25,000 00	4 00	
	862 }				
V-38	335	Fort Erie Customs Building—Addition and alterations (Revote \$50,000).....	120,000 00	18,030 70	
	862	Fort William Customs Building—Addition, al- terations and improvements.....	75,000 00	17,523 66	
	335 }	Geraldton—Public Building (Revote \$24,500).. Hamilton—Office Building (Revote \$100,000).. Kenora Public Building—Addition, alterations and improvements.....	25,000 00	248 84	
	862 }		138,000 00	116,813 21	2,899 65
	335		300,000 00	116,051 63	99,333 19
	862	Kingston—New Public Building.....	18,000 00	15,451 57	68,321 48
			25,000 00		

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
ARCHITECTURAL BRANCH—Continued					
Ontario—Continued					
V-38	335 }	Little Current—Public Building (Revote			
	862 }	\$50,000).....	180,500 00	133,970 48	
	862 }	London—Alterations to Postal Accommodation			
		in C.N.R. Station.....	25,000 00		
		Markdale—Public Building.....	25,000 00		
		Niagara Falls—Customs Building.....	25,000 00		
		North Bay Public Building—Addition to site..	60,000 00	261 37	
		Oshawa—Public Building.....	25,000 00		
	335 }	Ottawa—Additions to Mines and Resources			
	862 }	sites on Booth and Le Breton Streets (Revote			
		\$33,000).....	500,000 00	280,476 45	12,991 33
	862 }	Ottawa—Addition to Physical Metallurgy Labo-			
		ratory (Revote \$12,000).....	50,000 00	18,310 90	38,023 11
	335 }	Ottawa—Building for Department of Veterans			
	862 }	Affairs (Revote \$100,000).....	1,300,000 00	340,964 33	250 00
	335 }	Ottawa—Central Experimental Farm—Accom-			
		modation for Staff (Revote \$6,500).....	10,000 00	4,728 52	9,146 11
		Ottawa—Central Experimental Farm—Insecti-			
		cide Building.....	35,000 00	107 23	
V-39	862 }	Ottawa—Central Heating Plant—Addition,			
		alterations and improvements.....	50,000 00	10,817 58	
	335 }	Ottawa—Departmental Office Building (Revote			
		\$175,000).....	350,000 00	272,912 55	355,195 08
	862 }	Ottawa—East Block—Improvements.....	400,000 00	375,574 78	245,561 02
	335 }	Ottawa—Fuel Research Laboratory—Alter-			
		ations and improvements.....	50,000 00	22,259 72	
		Ottawa—Improvements to heating in Woods			
		and Canadian Buildings (Revote \$70,000)...	85,000 00	46,150 55	21,278 68
		Ottawa—Laboratory accommodation for De-			
		partment of Mines and Resources.....	110,000 00	56,835 96	
	862 }	Ottawa—Mechanical Shop and Stores Building			
		for Department of Mines and Resources.....	50,000 00		
	335 }	Ottawa—Toward Accommodation for Depart-			
		ment of Mines and Resources.....	50,000 00		
	862 }	Ottawa—National Research Council—Improve-			
		ments and repairs—to complete (Revote			
		\$7,400).....	13,000 00	8,115 15	209,628 29
	335 }	Ottawa—New Supreme Court Building—Re-			
	862 }	habilitation, completion and furnishing.....	300,000 00	166,062 22	48,396 62
	596 }	Ottawa—Prime Minister's Residence—Repairs,			
		alterations and improvements.....	35,000 00	30,004 18	
V-40	335 }	Ottawa—Records Storage Building—Alterations			
		and improvements.....	340,000 00	301,810 07	
	862 }	Ottawa—Royal Canadian Mint—Addition and			
		alterations.....	50,000 00	1,000 00	
		Ottawa—Storage accommodation at Uplands			
		Airport.....	25,000 00		
	335 }	Ottawa—Testing Laboratory for Department of			
		Public Works (Revote \$50,000).....	223,000 00		
	335 }	Pelee Island—Building for Department of Na-			
	862 }	tional Revenue (Revote \$5,000).....	20,000 00	17,136 36	121 35
	335 }	Pembroke—Public Building (Revote \$25,000)..	100,000 00	388 00	
		Peterborough—Public Building (Revote \$50,000)	100,000 00		
		Pieton Public Building—Addition and altera-			
		tions.....	25,000 00	208 67	
	335 }	Port Arthur—Public Building and Purchase of			
	862 }	Site.....	150,000 00	101,442 46	509 60
	335 }	Port Colborne Public Building—Addition and			
		alterations.....	26,000 00	65 37	
	862 }	St. Thomas—Public Building.....	75,000 00	55,149 00	
	335 }	Sault Ste. Marie—Public Building.....	265,000 00	193,794 30	542,772 55
	862 }	South Porcupine—Public Building.....	75,000 00	84 50	
	335 }	Sudbury—Public Building Site.....	165,000 00	870 28	440 00
	335 }	Tecumseh—Public Building (Revote \$31,000)..	50,000 00	4,836 91	
	862 }				
	862 }	Terrace Bay—Public Building.....	25,000 00	251 00	
		Tillsonburg Public Building—Addition and al-			
		terations.....	25,000 00		
		Timmins—Public Building.....	50,000 00		

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
ARCHITECTURAL BRANCH—Continued					
Ontario—Concluded					
V-40	335	Toronto—City Delivery Building—Extension, restoration, mechanical equipment and addition to site (Revote \$150,000).....	300,000 00	222,581 00	706,186 16
		Toronto—Postal Station on St. Clair Avenue (Revote \$85,000).....	125,000 00		
	862	Toronto—Postal Station "B".....	100,000 00	25,045 00	36,200 00
		Toronto—Postal Station "D"—Addition and alterations.....	25,000 00		
	335	Toronto—Postal Station "E" (Revote \$30,000). Welland Public Building—Addition, fittings and improvements (Revote \$50,000).....	100,000 00	1,300 00	876 05
V-41	862	Windsor—Addition and alterations to Walkerville Postal Station.....	250,000 00	92,811 16	25,102 93
			25,000 00		
Manitoba					
V-41	863	Beausejour Public Building—Addition and alterations.....	25,000 00	4 77	
	336	Brandon Public Building—Addition and alterations.....	30,000 00	146 85	
	863	Brandon—New Public Building—Addition and alterations.....	50,000 00	20,039 10	
		Boissevain Public Building—Addition and alterations.....	30,000 00		
	336	Dominion Public Buildings—Improvements and repairs and to authorize commitments against future years in the amount of \$50,000.....	205,000 00	109,355 90	127,972 35
	863	Emerson—Buildings for Customs and Immigration.....	25,000 00		
	336	Flin Flon—Public Building (Revote \$100,000). Grandview—Public Building.....	184,000 00	42,800 60	130 00
			49,000 00	1,649 93	1,500 00
	863	Killarney—Public Building.....	25,000 00		
	336 }	Pine Falls—Public Building (Revote \$35,000).....	115,000 00	94,231 07	
V-42	863 }	Shoal Lake—Public Building.....	25,000 00		
	863 }	St. Vital Public Building—Addition and alterations—To complete.....	8,000 00	6,513 01	14,861 27
		Swan River—Accommodation for the Postal Service.....	25,000 00		
	336	Winnipeg—Postal accommodation at Canadian National Railways Station (Revote \$75,000). Winnipeg—Postal Station "F"—Addition and alterations (Revote \$20,000).....	100,000 00	33,290 65	40 00
	336 }	Winnipeg—Public Building and Site.....	30,000 00	11,419 26	
	863 }		250,000 00	169,398 73	164,334 72
Saskatchewan					
V-42	864	Balcarres—Public Building.....	25,000 00		
	337	Dominion Public Buildings—Improvements and repairs and to authorize commitments against future years in the amount of \$50,000.....	250,000 00	174,706 49	209,640 33
	864	Eston—Public Building.....	25,000 00	3,560 28	
		Humboldt Public Building—Addition and alterations.....	42,000 00		
	337 }	Ituna—Public Building.....	40,000 00	300 00	
	864 }				
	864	Langenburg—Public Building.....	35,000 00	2,300 00	
		Melfort Public Building—Addition and alterations.....	35,000 00		
		Moose Jaw Public Building—Addition and alterations.....	35,000 00		
	337	North Portal—Building for Customs and Immigration (Revote \$65,000).....	115,000 00	26,998 18	
	337 }	Prince Albert Public Building—Addition and alterations.....	385,000 00	328,938 05	2,165 00
	864 }				
	597 }				
V-43	337	Regina—Accommodation for the Taxation Division of the Department of National Revenue.	200,000 00	37,427 52	
	864	Regina Post Office Building—Alterations and improvements.....	40,000 00		
		Regina—Purchase of and alterations to Old Merchants Bank Building.....	75,000 00	50 00	

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See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
ARCHITECTURAL BRANCH—Continued					
Saskatchewan—Concluded					
V-43	337 }	Rosetown—Public Building.....	143,000 00	107,436 78	
	864 }				
	864	Saltcoats—Purchase of and alterations to Building for Postal purposes.....	5,500 00	3,500 00	
	337	Saskatoon—Public Building—Addition and alterations.....	150,000 00		
	864	Saskatoon—Purchase, additions and alterations to London Building for Department of Veterans Affairs.....	175,000 00	500 00	
		Shaunavon—Purchase of and alterations to building to accommodate Post Office and Royal Canadian Mounted Police.....	30,000 00		
	337 }	St. Walburg—Public Building (Revote \$20,000)	80,000 00	72,188 57	115 49
	864 }				
	864	Swift Current Public Building—Addition and alterations.....	25,000 00		
		Tisdale Public Building—Addition and alterations.....	25,000 00	3 94	
		Weyburn Public Building—Addition and alterations.....	25,000 00		
Alberta					
V-43	865	Banff—Public Building.....	25,000 00		
		Bonnyville—Public Building.....	25,000 00	6,200 00	
	338	Chief Mountain—Customs and Immigration Building (Revote \$75,000).....	120,000 00		
		Coutts—Buildings for Customs and Immigration (Revote \$133,000).....	175,000 00	20,387 48	1,240 55
		Dominion Public Buildings—Improvements and repairs and to authorize commitments against future years in the amount of \$50,000.....	205,000 00	178,039 41	126,420 71
	338 }	Edmonton—Addition and alterations to South Edmonton Postal Station.....	80,000 00	62,912 81	
	865 }				
V-44		Edmonton—Postal Terminal—Including mail handling equipment (Revote \$50,000).....	650,000 00	647,453 15	296,113 40
	338	Edmonton—Public Building (Revote \$80,000).....	150,000 00		
	865	Grande Prairie—Public Building.....	50,000 00		
	338 }	Leduc—Public Building.....	100,000 00	526 96	
	865 }				
	865	Lethbridge—Customs Building.....	50,000 00		
		Lethbridge Public Building—Elevator.....	25,000 00		
	338	Macleod—Public Building (Revote \$25,000)....	60,000 00	13,754 93	
		Peace River Public Building—Local improvements.....	8,500 00	5,375 00	
		Red Deer—Public Building (Revote \$50,000)....	100,000 00	184 56	300 00
British Columbia					
V-44	339	Abbotsford—Public Building.....	91,000 00	324 61	71 00
		Dominion Public Buildings—Improvements and repairs, and to authorize commitments against future years in the amount of \$50,000.....	400,000 00	270,640 44	247,025 69
		Douglas—Buildings for Customs and Immigration.....	120,000 00		45 25
	866	Duncan Public Building—Addition and alterations.....	27,000 00	119 30	
	339	Haney—Public Building (Revote \$47,000).....	132,000 00	84,760 22	149 00
		Huntingdon—Buildings for Customs and Immigration.....	10,000 00	280 00	
V-45		Kingsgate—Customs and Immigration Building	100,000 00	151 02	11,866 27
		Ladner—Public Building.....	80,000 00	245 89	9,649 50
	339 }	Langley Prairie Public Building (Revote \$75,000)	139,000 00	137,294 99	253 74
	866 }				
	339	Nanaimo—Public Building.....	50,000 00	133 96	
	866	New Westminster Public Building—Addition, alterations and improvements.....	100,000 00		
	339 }	North Vancouver—Postal Station.....	250,000 00	215,768 60	13,673 29
	866 }				
		Ocean Falls—Public Building (Revote \$40,000)....	123,000 00	105,925 80	993 66

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
ARCHITECTURAL BRANCH— <i>Concluded</i>					
<i>British Columbia—Concluded</i>					
V-45	339	Osoyoos—Customs and Immigration Buildings (Revote \$40,000).....	100,000 00	300 00	
	866	Pacific Highway—Customs Building.....	25,000 00	81 60	
		Penticton Public Building—Addition and altera- tions.....	45,000 00		
		Prince George Public Building—Addition and alterations.....	25,000 00		
	339	Smithers—Public Building.....	50,000 00	2,000 00	
	866				
	339	Vancouver—Alvin Estates Building—Purchase, alterations and extension (Revote \$800,000).....	1,100,000 00	1,081,897 81	
	339	Vancouver—Begg Building—Purchase, altera- tions and extension (Revote \$380,000).....	981,409 39	981,409 39	830,088 28
	866				
	379				
	866	Vancouver—Post Office Building and Site (Re- vote \$250,000).....	900,000 00	88,063 50	31,308 26
	339	Vancouver—Addition and Alterations to Postal Station at Sea Island Airport.....	17,000 00	10,152 80	
		Vancouver—Building for Customs.....	100,000 00	50,449 81	230,168 15
	866	Vanderhoof—Accommodation for Government Telegraph Service.....	6,000 00	2,000 00	
		Victoria Astrophysical Observatory—Repairs, alterations and improvements—To complete.....	10,000 00	9,484 00	21,649 50
V-46	339	Victoria—Public Building (Revote \$50,000)....	350,000 00	203,768 29	137,852 14
		White Rock—Public Building (Revote \$25,000)	65,000 00	32,286 43	
<i>Yukon and Northwest Territories</i>					
V-46	867	White Horse—Public Building.....	50,000 00		
		Yellowknife—Public Building.....	50,000 00		
<i>Generally</i>					
V-46	340	Dominion Immigration Buildings—Repairs, Im- provements, etc.....	165,221 54	165,221 54	81,342 07
	706				
	379				
V-47	341	Dominion Quarantine Stations—Maintenance and repairs.....	80,000 00	68,106 77	21,397 02
V-47	342	Experimental Farms and Science Laboratories— Replacements, repairs and improvements to buildings.....	450,000 00	395,742 51	324,840 71
	869				
V-47	343	Building for National Film Board.....	25,000 00		2,800 00
V-47	344	London, England—Clerk's Table for the New British House of Commons (Revote \$7,500).. National Capital Planning Service.....	9,400 00 125,000 00	120,048 39	100,372 23
V-47	346	National Printing Bureau (Revote \$440,000).. 870	1,600,000 00	1,132,375 80	190,961 51
V-48	347	Public Buildings Generally—Repairs, altera- tions, fittings and improvements and to authorize commitments against future years in the amount of \$200,000.....	1,000,000 00	396,666 07	560,125 05
V-48	348	Veterans' Hospitals—Repairs, improvements and alterations.....	175,000 00	130,977 94	90,513 53
ENGINEERING BRANCH					
V-48	349	Branch Administration.....	327,730 34	309,278 01	297,373 46
	379				
V-49	350	Engineering, including salaries of Engineers, Clerks, etc.....	1,615,403 00	1,166,441 21	1,025,937 35
	707				
	871				
<i>Dredging</i>					
V-49	351	General Superintendence.....	16,440 00	15,341 43	15,570 38
V-49	708	Newfoundland.....	575,000 00	122,618 24	
V-49	352	Maritime Provinces.....	1,704,630 00	1,191,862 65	799,169 79
	707				
	872				
V-50	873	To provide for payment to Canadian National Railways in full and final settlement for all damages arising from the accident which occurred in May 1946 at Yarmouth, N.S., when unloading Public Works pontoons.....	22,284 00	22,283 37	

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ENGINEERING BRANCH—Continued					
V-51	353 } 874 }	Ontario and Quebec.....	1,770,790 00	1,363,227 34	1,153,113 85
V-52	354 } 379 }	Manitoba, Saskatchewan, Alberta and North- west Territories.....	417,253 69	393,037 64	277,276 56
V-52	355 } 875 }	British Columbia and Yukon.....	796,460 00	554,057 51	589,459 54
		Maintenance and Operation of Graving Docks, Locks and Dams, etc.			
V-53	356	Champlain Graving Dock.....	314,313 00	149,632 04	317,080 23
V-53	357	Esquimalt Graving Dock.....	127,460 00	119,611 32	121,252 25
V-53	358	Esquimalt Old Dry Dock.....	9,000 00	277 55	130 47
V-53	359	Lorne Graving Dock.....	364,646 00	268,996 09	50,655 22
V-54	360	Selkirk—Repair Slip.....	6,750 00	6,727 08	10,742 32
V-54	361 } 876 }	Locks and Dams.....	391,370 00	197,210 18	178,052 03
V-54	362 } 877 }	Snagboats.....	117,201 00	116,102 32	98,436 35
		Maintenance and Operation of Roads and Bridges			
V-55	363 } 379 }	Burlington Channel Bridge.....	58,791 92	57,433 98	43,816 81
V-55	364	Kingston, La Salle Causeway.....	166,756 00	120,716 81	19,262 66
V-55	365	New Westminster Bridge.....	51,245 00		
V-56	878	Towards International Bridge over the St. Croix River between St. Stephen, N.B. and Calais, Me., the State of Maine to pay a like amount.....	10,000 00		
V-56	366 } 879 }	Generally.....	113,958 00	50,181 46	78,290 22
		Dry Dock Subsidies			
V-56	Stat.	Burrard Dry Dock (North Vancouver).....	112,500 00	112,500 00	112,500 00
V-56	Stat.	Saint John Dry Dock.....	247,500 00	247,500 00	247,500 00
		Construction, Repairs and Improvements— Harbours and Rivers			
		<i>Newfoundland</i>			
V-56	709	Harbours and Rivers Generally—Construction, repairs and improvements.....	1,000,000 00	374,104 36	
		<i>Nova Scotia</i>			
V-57	367	Anderson's Cove—Breakwater repairs (Revote \$6,000).....	20,000 00	18,574 39	29,587 66
		Arrow Point—Breakwater extension.....	24,000 00	106 02	
		Aspotogan—Wharf.....	6,500 00	3,670 57	
	880	Auld's Cove—Towards wharf replacement.....	15,000 00	100 64	
	367	Babin's Cove (Arichat)—Breakwater.....	20,000 00	17,173 02	
		Baddeck—Wharf reconstruction (Revote \$50,000).....	55,000 00	45,019 04	1,369 95
		Ballantyne's Cove—Breakwater repairs (Re- vote \$42,800).....	46,000 00	11,281 12	7,329 71
	367 } 379 }	Battery Point—Breakwater extension.....	20,360 68	20,360 68	43 80
	367	Bay St. Lawrence—Harbour repairs and im- provements (Revote \$100,000).....	211,500 00	97,454 77	30 20
		Black Point—Wharf repairs and improvements.....	48,000 00	103 84	
		Boudreauville—Breakwater—wharf extension..	8,000 00	7,991 12	
		Breen's Pond—Breakwater replacement (Re- vote \$52,000).....	55,000 00	30,955 47	69,019 84
		Broad Cove—Groyne extension.....	8,000 00	5,655 10	
		Broad Cove Marsh—Harbour improvements...	38,000 00		
	880	Brule—Wharf extension.....	13,000 00	27 22	
	367 } 880 }	Cape John—Breakwater.....	74,245 97	74,245 97	19,619 59
	379 }				

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
ENGINEERING BRANCH—Continued					
Nova Scotia—Continued					
V-57	367	Capstick—Breakwater reconstruction (Revote \$59,400).....	70,000 00	28,745 73	578 81
		Chapel Cove—Groyne extension.....	8,000 00	7,106 21	
		Chester Ironbound—Breakwater extension (Revote \$26,000).....	28,000 00	26,092 26	117 45
	880 }	Cheticamp Beach—Quay wall.....	14,758 02	14,758 02	1,652 86
	379 }				
	367 }	Clarkes Harbour—Dredging.....	85,000 00	82 37	
	367 }	Comeauville—Groyne.....	6,022 92	6,022 92	
	379 }				
	367 }	Cook's Beach—Harbour protection.....	12,000 00	11,614 41	
	367 }	Cow Bay (Port Morien)—Breakwater reconstruction and dredging.....	175,000 00	163,144 70	228,512 60
V-58	367 }	Crescent Beach—Improvements and extension to beach protection.....	7,642 79	7,642 79	
	379 }	Digby—Repairs to piers.....	30,000 00	29,999 10	86,435 22
	367 }	Dingwall—Dredging.....	130,000 00	123,181 69	122,147 78
		Dover—Wharf extension.....	27,000 00	23,356 59	111 74
		Drum Head—Wharf replacement (Revote \$161,500).....	173,000 00	166,189 36	1,755 74
		East Ferry—Breakwater replacement (Revote \$60,000).....	70,000 00	60,758 03	154 37
		Eastern Passage—Dredging (Revote \$47,600).....	50,000 00	33,142 96	30,112 97
	880 }	Eastern Passage—Towards breakwater repairs and extension.....	20,000 00	78 44	
		East Port Le Hebert—Icebreak.....	13,000 00		
	367 }	Fall's Point (Woods Harbour)—Wharf extension.....	115,000 00	106,297 28	3,132 11
		Ferry Landings at Tiverton, East Ferry, Freeport and Westport.....	300,000 00	15,484 85	3,189 35
		Gabarus—Breakwater-wharf replacement.....	135,000 00		
		Glace Bay—Breakwater reconstruction.....	126,000 00	35 39	
		Grand Etang—Pier extension.....	10,000 00	9,092 94	8,363 71
	880 }	Hal's Harbour—Wharf.....	10,000 00	9,530 48	
	367 }	Hampton—Breakwater repairs.....	63,000 00	109 99	
		Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	755,000 00	515,004 13	598,337 32
		Ingonish Beach—Wharf reconstruction.....	38,000 00	91 41	
		Ingonish Ferry—Wharf repairs and improvements.....	30,000 00	26,621 60	172 13
		Iona—Wharf improvements.....	13,000 00	9,702 89	
		John Vogler's Shore—Breakwater extension.....	12,000 00	82 21	
		King's Bay—Breakwater replacement.....	65,000 00	133 63	
		Larry's River—Breakwater extension.....	7,000 00	5,796 01	
		Little Anse—Breakwater replacement.....	206,000 00	195,616 53	6,723 50
		Little Harbour—Breakwater-wharf.....	20,000 00	19,972 47	
		Little Harbour (L'Ardoise)—Breakwater extension.....	21,000 00	96 94	
		Little Judique Ponds—Breakwater repairs.....	21,000 00	115 25	
		Liverpool—Wharf.....	35,000 00	47 61	
V-59		Livingstone Cove—Wharf reconstruction (Revote \$60,000).....	72,000 00	64,696 69	268 73
		Lower East Pubnico—Wharf improvements.....	14,000 00		
		Lunenburg (Battery Point)—Breakwater reconstruction (Revote \$10,000).....	60,000 00	16,554 28	13,059 57
	880 }	Lunenburg—Towards dredging.....	75,000 00	72,891 68	
	367 }	McDonald's Cove—Breakwater extension.....	50,000 00	49,092 01	40,033 81
	880 }				
	367 }	Malagash—Wharf extension.....	38,000 00		
		Margaree Harbour—Breakwater extension.....	61,000 00	118 49	
		Mauger's Beach—Replacing protection of Halifax Harbour (Revote \$10,300).....	12,000 00	3,260 69	65,077 06
		Mill Cove—Breakwater extension.....	55,000 00	52,171 41	101 36
		Neil's Harbour—Breakwater repairs.....	135,000 00	6,130 56	
	367 }	New Glasgow—Wharf repairs.....	63,500 00	60,094 53	10,061 10
	880 }				
	880 }	New Harbour—Breakwater.....	17,000 00		
	367 }	New Harbour—Wharf replacement.....	42,000 00	102 88	
	880 }	New Haven—Breakwater repairs and improvements.....	25,000 00		

DEPARTMENT OF PUBLIC WORKS

V-13

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
ENGINEERING BRANCH—Continued					
Nova Scotia—Concluded					
V-59	367	North Sydney—Breakwater repairs (Revote \$6,000)	24,000 00	16,868 06	33,408 22
		North Sydney—Towards wharf and shed	150,000 00		
	367 }	North West Cove (Seatari Island)—Breakwater reconstruction (Revote \$70,000)	96,667 02	96,667 02	229 64
	367	North West Cove (Tancook)—Breakwater extension	35,000 00	32,797 24	99 92
		Owl's Head—Wharf extension	12,000 00	79 52	
		Parker's Cove—Breakwater repairs	68,000 00	1,081 16	
	367 }	Petit de Grat—Breakwater	6,882 44	6,882 44	
	367	Pictou—Towards restoration of harbour facilities	200,000 00	107,452 52	205,187 82
V-60		Pleasant Bay (The Ponds)—Pier reconstruction	25,000 00	97 74	
		Point Michaud—Breakwater replacement	20,000 00	95 45	
		Port Felix—Wharf replacement (Revote \$20,000)	23,000 00	22,835 23	104 77
	367 }	Port Hawkesbury—Wharf repairs	51,836 34	51,836 34	90,220 32
	367	Port Joli—Wharf repairs and pier	14,000 00	7,657 31	
		Port Maitland—Towards breakwater reconstruction and extension (Revote \$23,500)	180,000 00	30,884 17	82,668 48
		Port Mouton—Breakwater replacement	50,000 00	333 55	
		Pugwash—Wharf repairs (Revote \$75,500)	307,000 00	864 29	108,262 63
		Seal Harbour—Dredging	58,000 00	27,005 58	91,943 43
		Seaside (Harbour View)—Breakwater replacement (Revote \$24,500)	35,000 00	27,150 33	117 00
	367 }	Shad Bay—Wharf replacement (Revote \$11,000)	12,191 58	12,191 58	184 55
	367	Short Beach—Breakwater repairs	85,000 00	74,370 65	5,011 33
		Sydney Harbour (South Bar)—To purchase property	13,000 00	12,046 35	
	880	Tittle Channel—Towards dredging	15,000 00	91 98	
		Upper Blandford—Breakwater	58,000 00		
	367 }	Wadden Cove—Breakwater replacement (Revote \$13,500)	18,614 84	18,614 84	80 42
	367	Willow Cove (Port Mouton)—Dredging	45,000 00	40 23	
		Windsor—Shear dam reconstruction and extension	16,000 00	14,609 35	
		Yarmouth Bar—Towards breakwater reconstruction (Revote \$100,000)	200,000 00		
Prince Edward Island					
V-61	368	Alberton—To take over and reconstruct wharf.	11,000 00	6,618 43	
		Anglo Rustico—Wharf	10,000 00	69 28	
	368 }	Annandale—Boat basin	9,394 35	9,394 35	6,517 02
	368	Canoe Cove — Breakwater repairs (Revote \$18,000)	33,000 00	30,759 31	930 12
	368	Charlottetown—Towards wharf reconstruction and improvements (Revote \$238,000)	350,000 00	214,453 50	11,406 11
		Fishing Cove (Cape Egmont)—Wharf and breakwater (Revote \$47,000)	88,000 00	84,478 39	82 12
		Graham's Pond—Breakwater repairs, extension and protection block	27,000 00	13,758 63	
	368 }	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken, and to authorize commitments against future years in the amount of \$35,000	135,000 00	110,909 41	71,001 32
	881 }	Launching Pond—Boat Harbour	69,000 00	66,765 05	66 74
	368	Little Sands—Wharf reconstruction (Revote \$70,000)	90,000 00	78,932 49	154 68
		North Lake—Reconstruction of breakwaters (Revote \$71,000)	75,000 00	4,450 73	1,005 72
	881	Skinner's Pond—Towards boat harbour	50,000 00	4 73	
	368 }	Souris—Breakwater repairs (Revote \$50,000)	70,000 00	63,177 76	58 28
	881 }				
	368	Souris—Railway wharf — Towards reconstruction and dredging	200,000 00	64 80	
		Summerside—Railway wharf—Repairs to wharf and reconstruction of shed (Revote \$84,000)	113,000 00	111,908 30	7,035 52

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
ENGINEERING BRANCH—Continued					
Prince Edward Island—Concluded					
V-61	368 }	Summerside—To take over and reconstruct			
	881 }	Holman's wharf (Revote \$4,000).....	25,000 00	15,056 54	11,068 43
	368	Tignish—Repairs to breakwaters.....	65,000 00	27,902 74	79,836 44
V-62		Tracadie Harbour—Towards breakwater recon- struction.....	50,000 00	71 23	
	368 }	Wood Islands—Harbour improvements (Re- vote \$11,000).....	30,000 00	16,276 24	183,817 32
	881 }				
New Brunswick					
V-62	369	Barachois—Wharf improvements and dredging (Revote \$25,000).....	29,000 00	25,573 78	79 46
		Blue Cove—Breakwater repairs (Revote \$40,000)	60,000 00	74 35	
		Botsford—Breakwater extension (Revote \$50,000).....	110,000 00	90,344 95	107 04
		Buctouche—Dredging (Revote \$31,000).....	115,000 00	78,435 55	48,199 58
	369 }	Burnt Church—Wharf repairs (Revote \$25,000)	55,146 82	55,146 82	105 22
	379 }				
	369	Campbellton—Dredging.....	10,000 00	8,397 70	91,893 99
		Caraquet—Towards harbour improvements and repairs (Revote \$100,000).....	160,000 00	107,864 90	78 43
		Cape Bald—Towards replacement of breakwater approach.....	100,000 00	1,706 91	
	882	Chockfish—Repairs to breakwaters.....	26,000 00		
	369	Chockfish—Wharf.....	11,000 00	10,310 20	57 27
		Cocagne Bar (Cormierville)—Breakwater wharf (Revote \$25,000).....	26,000 00	21,964 44	77 34
		Escuminac—Breakwater repairs (Revote \$21,300).....	22,500 00	15,561 71	8,766 32
	882	Escuminac—Towards breakwater.....	25,000 00	73 90	
V-63	369	Grande Anse—Pier repairs.....	90,000 00		
		Harbours and Rivers Generally—For mainten- ance of services, no new works to be under- taken, and to authorize commitments against future years in the amount of \$65,000.....	200,000 00	115,866 02	98,381 90
	882	Ingalls Head—Towards icebreak.....	10,000 00	66 30	
	369	Little Shippigan—Wharf extension (Revote \$70,000).....	85,000 00	61,422 72	76 10
		Mace's Bay—Breakwater (Revote \$100,000)...	189,000 00	151,234 06	119 54
	882	Maisonnette—Towards wharf replacement.....	10,000 00	92 50	
	369	Malloch's Beach—Breakwater extension (Re- vote \$65,000).....	83,000 00	73,270 55	76 75
		Neguac Church—Wharf extension (Revote \$50,000).....	61,000 00	54,224 89	100 31
		North Head (Grand Manan)—Towards wharf.	200,000 00	201 86	
		Petit Rocher—Breakwater repairs.....	141,000 00	127,811 00	23,697 86
		Pointe du Chene—Repairs to wharf and break- water.....	74,000 00	7,108 94	
	882	Point Sapin—Towards breakwater extension...	20,000 00	112 64	
		Richardson—Wharf reconstruction.....	25,000 00	80 90	
	369	Richibucto—Wharf Improvements.....	135,000 00	96 24	
		Richibucto Cape—Repairs and improvements to harbour works (Revote \$3,500).....	7,500 00	7,473 87	1,996 53
		St. Andrews—Wharf Improvements (Revote \$100,000).....	260,000 00	240,067 75	131 20
	882	Saint John (Courtenay Bay)—Towards re- dredging.....	250,000 00	1,405 77	
	369	St. Mary's (Shippigan Island)—Towards break- water.....	150,000 00	83 54	
		Seal Cove—Breakwater (Revote \$100,000)...	334,000 00	189,866 56	67 17
		Seal Cove—Repairs to breakwaters.....	19,500 00	14,060 51	8,628 97
		Shippigan—Savoy Landing—Towards wharfage facilities, subject to an agreement to be entered into with the Provincial Government as to division of costs.....	205,000 00	204,475 53	108 62
	369 }	Stonehaven—Breakwater repairs and improve- ments (Revote \$30,000).....	47,000 00	40,280 64	5,911 98
	882 }	Tracadie—Wharf.....	21,000 00	20,268 64	163 85
V-64	369	Welchpool—Wharf replacement (Revote \$133,000).....	143,000 00	131,078 99	57,125 16
	882	White Head—Towards wharf extension.....	15,000 00	4 98	

DEPARTMENT OF PUBLIC WORKS

V-15

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
ENGINEERING BRANCH—Continued					
Quebec					
V-64	883	Bagotville—Wharf reconstruction—to complete payments.....	33,000 00	20,005 22	27,245 46
	370 } 883 }	Baie Comeau—Wharf improvements (The agreement made by the Minister of Public Works on the tenth day of January 1949 with Quebec North Shore Paper Co. for payment of an annual amount until 1989, in lieu of wharfage dues and tolls is hereby ratified, notwithstanding the Government Harbours and Piers Act C. 89 of R.S.C. 1927) (Revote \$318,000)....	730,000 00	508,336 70	165,722 15
	370	Baie de la Trinite—Dredging.....	141,000 00	18,020 88	26,307 65
	370 }	Baie des Sables—Wharf extension (Revote \$43,000).....	243,786 07	243,786 07	192 64
	379 }	Baie Ste. Catherine—Towards wharf reconstruction.....	150,000 00	593 09	
	370 }	Baie St. Paul—Towards harbour improvements	50,000 00		
	883 }	Barachois de Malbaie (Bridgeville)—Jetty reconstruction.....	114,000 00	96,078 98	81,154 11
	370 }	Bell River (Portage 35)—Wharf.....	5,500 00	188 00	
	883 }	Blanc Sablon—Wharf (Revote \$125,000).....	325,000 00	313,846 99	388 56
V-65	598	Blue Sea Lake—Wharf replacement—To complete payments.....	2,700 00	2,553 36	
	370 }	Boischatel—Wharf reconstruction.....	63,000 00	141 43	
	883 }	Cap Chat—Wharf extension (Revote \$85,000)...	310,000 00	283,757 80	317,212 65
	370 }	Cap Sante—Wharf reconstruction.....	9,000 00	6,122 44	22,313 83
	883 }	Chandler—Wharf extension, subject to contribution by the Gaspesia Sulphite Co. (Revote \$210,000).....	370,000 00	349,245 01	151,161 30
	370 }	Chateau Richer—Wharf repairs.....	27,000 00	256 24	
	883 }	Cloridorme—Wharf (Revote \$50,000).....	270,000 00	233,187 02	35,255 05
	370 }	Deauville (Little Magog Lake)—Wharf.....	15,000 00	13,696 44	
	883 }	Entry Island, M.I.—Wharf (Revote \$32,000)...	40,000 00	32,151 97	8,463 00
	370 }	Ferne Neuve—Wharf.....	9,500 00	7,301 72	
	883 }	Forestville—Shed on Wharf.....	7,000 00	5,690 00	
	370 }	Gascons (Anse a Mercier)—Wharf extension...	59,000 00	162 38	
	883 }	Grandes Bergeronnes (Pointe a John)—Wharf extension.....	53,000 00	31,732 27	
	370 }	Grande Entree—Breakwater (Revote \$47,000)...	115,000 00	186 45	6,151 04
	883 }	Grande Riviere—Reconstruction of harbour works and dredging (Revote \$284,000).....	394,000 00	393,189 10	49,994 09
	370 }	Grande Vallee—Jetty reconstruction.....	23,000 00	18,938 34	
	883 }	Grande Vallee—Towards deep water wharf (Revote \$50,000).....	420,000 00	402,848 53	214 71
V-66	370	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken, and to authorize commitments against future years in the amount of \$125,000.....	600,000 00	515,613 79	454,046 73
	370 }	Iberville—Wharf reconstruction.....	27,000 00	115 82	
	379 }	L'Anse a Beaufils—Jetty extension.....	38,000 00	37,604 58	
	883 }	L'Anse a Brillant—Harbour improvements....	19,086 20	19,086 20	16,004 12
	370 }	L'Anse au Griffon—Reconstruction of jetties...	45,000 00	29,439 52	
	883 }	L'Anse du Ruisseau—Harbour improvements...	6,700 00	2,119 18	
	370 }	La Sarre—Wharf.....	6,337 02	6,337 02	
	379 }	La Tabatiere—Wharf extension (Revote \$39,000).....	66,000 00	56,091 34	4,078 51
	883 }	Les Eboulements—Wharf improvements.....	23,000 00	10,246 80	
	370 }	Les Escoumains—Wharf repairs—To complete.	7,000 00	5,019 70	15,020 02
	883 }	Levis—Towards reconstruction of wharf (Revote \$200,000).....	350,000 00	18,639 98	
	370 }	Marsouins—Towards wharf extension.....	200,000 00	180 28	
	883 }	Matane—Towards breakwater reconstruction..	200,000 00	201 70	
	370 }	Matane—Towards wharf reconstruction (Revote \$100,000).....	350,000 00	9,130 66	6,776 96
	883 }	Mechins—Towards wharf extension.....	250,000 00	211,292 71	
	370 }	Miguasha—Towards improvements to wharf and breakwater.....	30,000 00	22,284 29	

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
ENGINEERING BRANCH—Continued					
Quebec—Concluded					
V-66	370	Mont Louis—Wharf repairs.....	33,408 81	33,408 81	
	379				
	883	Mont Louis—Towards wharf extension.....	50,000 00	193 48	
	370	Montmagny—Wharf reconstruction.....	57,000 00	48,654 49	170 66
	370	Natashquan—Wharf reconstruction and im-			
	379	provements (Revote \$173,000).....	200,455 48	200,455 48	158 99
	370	Newport (L'Anse a Blondel)—Breakwater.....	36,000 00	175 33	
V-67	883	Newport (Riviere des Ilots)—Towards replac-			
		ing harbour.....	75,000 00	133 55	
	370	North Temiskaming Bridge—Improvements...	20,500 00	9,173 35	
		Norway Bay—Wharf replacement.....	57,000 00	112 39	
		Notre Dame du Portage—Wharf reconstruction			
		and extension (Revote \$50,000).....	170,000 00	42,292 28	209 64
	883	Papineauville (Pentecost Bay)—Improvements			
		(Revote \$8,500).....	28,500 00	16,581 54	33,518 24
	370	Paspebiac—Harbour repairs and improvements			
	883	(Revote \$19,000).....	87,500 00	50,571 87	166,119 15
		Petit Gaspé—Wharf extension.....	28,000 00	5,227 17	
	370	Petite Riviere Est—Harbour improvements...	31,000 00	28,807 08	68,936 09
	370	Pointe Basse, M. I.—Breakwater—wharf re-			
	598	placement (Revote \$113,000).....	140,000 00	138,763 50	294 16
	370	Pointe au Pere—Wharf repairs.....	60,000 00		
	883				
		Port Daniel—Fishing harbour (Revote \$50,000)	130,000 00	51,034 81	343 03
	370	Quebec, Inner Louise Basin—Wharf repairs...	30,000 00	21,617 00	121 41
	883	Quebec—To complete payments on intercepting			
		sewer.....	56,400 00	54,855 10	158,587 61
	370	Ragueneau—Wharf extension and improve-			
		ments.....	105,000 00	87,461 83	
		Richelieu River—Dredging (Revote \$177,000)...	200,000 00	150,932 54	55,440 56
		Rimouski—Towards wharf reconstruction (Re-			
		vote \$280,000).....	720,000 00	548,271 04	130,663 98
		Riviere au Renard—Wharf repairs and improve-			
		ments.....	22,000 00	21,415 13	
		Riviere au Tonnerre—Dredging.....	60,000 00	2,534 40	23,223 25
V-68		Riviere Colombier (Anse Noire)—Wharf enlarge-			
		ment (Revote \$30,000).....	36,000 00	32,920 76	154 46
		Riviere des Mille Iles—Dredging.....	40,000 00	27,046 01	173 94
		Riviere Ouelle (Pointe aux Orignaux)—Wharf			
		reconstruction (Revote \$100,000).....	155,000 00	154,202 22	186 17
		Riviere Pentecote—Redredging.....	90,000 00	74,083 93	40,447 54
		Riviere Whalen (Cap des Rosiers)—Fishing har-			
		bour (Revote \$105,000).....	306,000 00	264,233 65	202,243 80
		Ruisseau Chapados—Harbour improvements			
		(Revote \$55,000).....	60,000 00	53,830 69	182 14
		Ruisseau LeBlanc—Breakwater reconstruction			
		(Revote \$95,000).....	98,000 00	97,111 55	58,721 63
		Ste. Anne des Monts—Wharf reconstruction and			
		extension (Revote \$680,000).....	1,030,000 00	916,028 72	436,032 50
		St. Francois du Lac—Wharf repairs.....	32,000 00	10,707 99	15,739 58
	370	St. Jean, I.O.—Wharf reconstruction (Revote			
	379	\$5,000).....	14,187 29	14,187 29	17,839 65
	370	St. Jean Port Joli—Towards wharf reconstruc-			
		tion.....	75,000 00	214 22	
		St. Joachim de Tourelle (Anse des Quinze			
		Collets)—Breakwater.....	30,000 00	17,174 78	
	883	St. Joachim de Tourelle—Landing pier.....	6,500 00	6,230 70	
	370	St. Joseph d'Alma—Wharf reconstruction (Re-			
		vote \$18,400).....	35,000 00	24,865 56	5,242 61
	370	St. Michel de Bellechasse—Wharf repairs (Re-			
	379	vote \$52,000).....	63,318 47	63,318 47	156 55
	883	St. Simeon Est—Wharf extension.....	24,000 00	3 97	
	370	Sorel—Harbour repairs and improvements (Re-			
		vote \$355,000).....	614,000 00	273,385 94	78,585 59
V-69		Tadoussac (Anse Tadoussac)—Towards wharf			
		reconstruction.....	200,000 00		
	883	Taschereau—Wharf.....	9,500 00	71 00	
	370	Vercheres—Harbour repairs and improvements			
		(Revote \$30,000).....	157,000 00	26,307 14	
		Ville Marie—Wharf.....	31,000 00	19,197 41	

DEPARTMENT OF PUBLIC WORKS

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See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
ENGINEERING BRANCH—Continued					
Ontario					
V-69	371	Amethyst Harbour—Wharf.....	11,000 00	9,504 02	
	884	Belle River—Reconstruction of Training Wall.....	19,000 00	115 25	30,152 59
	371	Belleville—Harbour improvements.....	23,000 00	133 17	
		Britt—Wharf (Revote \$8,600).....	12,000 00	6,466 91	10,610 33
		Brockville—Breakwater reconstruction.....	98,000 00	52,097 17	83,579 07
		Burditt Lake (Clearwater Lake)—Wharf.....	8,000 00	6,856 09	
		Byng Inlet—Wharf.....	7,300 00	5,323 79	4,688 52
	371 }	Charlton—Wharf.....	5,922 32	5,922 32	
	379 }				
		Christian Island—Wharf extension (Revote \$10,300).....			
V-70	371	Cockburn Island—Reconstruction of harbour works (Revote \$56,000).....	13,811 91	13,811 91	905 73
		Collingwood—Harbour reconstruction and improvements (Revote \$100,000).....	61,000 00	49,082 33	349 35
		Dawson's Point (New Liskeard)—Wharf.....	265,000 00	206,007 73	187,432 72
		Dryden—Wharf.....	7,000 00	6,691 59	
	884	Elsas—Wharf.....	10,000 00	3,985 71	22,244 90
	371 }	Fort William—Dredging (Revote \$60,000).....	7,000 00	149 50	
	884 }		602,000 00	550,578 00	120,867 21
	371	Fort William—Wharf.....	35,000 00	119 42	
	884	French River—Water control improvements—the Province of Ontario to pay half the cost..	182,000 00	90,215 64	
	371 }	Goderich—Redredging and repairs to harbour works (Revote \$30,000).....	157,959 02	157,959 02	188,174 63
	379 }				
	884	Gogama (Lac Minisnakwa)—Wharf.....	6,500 00		
	371	Gore Bay—Wharf extension.....	39,000 00	2,872 59	
	884	Grand River Conservation Scheme—Contribution towards the cost of preliminary plans, test drilling, etc., in connection with the proposed Luther Marsh dam.....			
			3,000 00		
	371 }	Hamilton—Harbour improvements (Revote \$630,000).....			
	884 }		1,425,000 00	1,182,336 39	185,770 02
V-71	371	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken, and to authorize commitments against future years in the amount of \$75,000.....	350,000 00	222,655 92	178,951 20
		Honora—Wharf replacement (Revote \$3,500).....	8,000 00	7,172 12	4,875 45
		Island Grove—Wharf.....	23,000 00	20,434 16	943 84
	884	Killarney—Wharf and warehouse.....	19,000 00	185 80	
	599	Kingston—To purchase wharf property.....	20,500 00	20,000 00	
	371	Lion's Head—Wharf repairs.....	25,000 00	562 69	
	884	Little Current—Towards dredging channel.....	100,000 00	99 52	
	371 }	Macdiarmid—Breakwater replacement.....	31,687 94	31,687 94	
	379 }				
		Matachewan—Wharf.....	6,282 75	6,282 75	
	371	Meaford—Repairs to harbour wall.....	30,000 00	447 80	
		Michipicoten—Dredging.....	80,000 00	117 03	
	371 }	Midland to Parry Sound—Towards dredging inside channel (Revote \$152,000).....	184,000 00	95,402 21	90,600 04
	884 }		21,000 00	19,707 51	
	371	Millhaven—Wharf enlargement.....			
	884	Montreal River (Mowatt's Landing)—Wharf replacement.....	20,000 00		
	371	New Liskeard—Breakwater—Wharf.....	8,000 00	6,737 25	
		Nipigon—Wharf extension and dredging.....	57,000 00	209 32	7,207 41
	371 }				
	884 }	Oshawa—Redredging.....	167,769 32	167,769 32	
	379 }				
	371	Ottawa (Rideau River)—Repairs to walls (Revote \$56,400).....	59,000 00		7,120 82
		Owen Sound—Harbour improvements.....	105,000 00	99,631 06	2,767 76
	884	Owen Sound—Towards harbour wall.....	100,000 00	40 60	
	371	Pelee Island—Wharf reconstruction (Revote \$50,000).....	80,000 00	74,286 76	142 21
		Penetanguishene—Harbour improvements (Revote \$22,000).....	35,000 00	23,961 21	76,798 68
		Port Arthur—Dredging (Revote \$160,000).....	165,000 00	130,000 10	180,994 13
V-72	371 }	Port Arthur—Breakwater.....	1,030,000 00	871,738 11	575,775 03
	884 }				

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
ENGINEERING BRANCH— <i>Continued</i>					
<i>Ontario—Concluded</i>					
V-72	371	Port Bruce—Reconstruction of Pier (Revote \$38,000).....	65,000 00	52,085 20	880 44
		Port Burwell—Reconstruction of Pier (Revote \$24,000).....	325,000 00	105,228 16	90,895 79
		Port Colborne—Breakwater repairs (Revote \$24,000).....	85,000 00	50,242 71	79,362 45
	884	Port Credit—Harbour improvements.....	152,000 00	186 74	
	371	Port Dover—Repairs to West Pier.....	51,000 00	16,253 29	
		Port Lambton—Harbour improvements.....	35,000 00	338 86	
		Port Maitland—Repairs to Harbour Works....	35,000 00	23,663 81	
		Portsmouth—Wharf reconstruction.....	96,000 00	36 05	
	371)	Port Stanley—Towards pier reconstruction....	140,000 00	54,308 71	
	884)				
	371	Salmon Point—Breakwater extension (Revote \$17,100).....	23,000 00	20,227 16	124 73
	884	Salmon Point (East Lake Outlet)—Breakwater and dredging.....	90,000 00		
		Sandfield—Wharf.....	8,000 00		
	371	Sand Point—Wharf repairs (Revote \$39,000)...	43,000 00	15,661 47	
	884	Sarnia—Pier extension and mooring clusters...	28,600 00	77 90	
	371	Sioux Narrows—Wharf.....	9,000 00	6,654 75	
		South Baymouth—Harbour improvements (Revote \$52,000).....	65,000 00	5,672 91	40,206 90
		Squaw Bay—Wharf replacement.....	19,000 00	13,697 92	
	371)	Stella (Amherst Island)—Wharf enlargement..	12,393 00	12,393 00	
	379)				
	371	Stokes Bay—Wharf repairs.....	29,000 00	25,049 30	
	884	Thornbury—Towards reconstruction of pier...	50,000 00		
	371)	Tobermory—Warehouse and lighting on wharf.	14,483 54	14,483 54	
	379)				
V-73	371	Toronto—Harbour maintenance (Revote \$15,000).....	59,000 00	34,899 94	31,074 70
	371)	Toronto—Harbour improvements (Revote \$310,000).....	835,000 00	750,369 02	200,292 35
	884)		20,000 00	19,856 32	5,873 88
	371	Trenton—Wharf extension.....	12,000 00		
	884	Vermilion Bay—Wharf.....			
	371	Wallaceburg—Extension to wharf and warehouse (Revote \$31,500).....	38,000 00	35,795 66	387 93
		Waupoos—Waupoos Island—Wharves.....	17,600 00	12,020 74	
		Wheatley (Muddy Creek)—Fishing harbour (Revote \$37,000).....	80,000 00	11,950 42	15,433 68
		Whitby—Repairs to harbour works.....	50,000 00	14,990 89	183,358 81
	884	Wikwemikong—Wharf.....	7,000 00	5,104 48	
<i>Manitoba</i>					
V-73	372)	Assiniboine River—Dyking and cut off (Revote \$34,000).....	116,000 00	30,361 23	26,913 65
	885)	Athapapuskow Lake—Wharf.....	6,000 00		
	372	Gimli—Breakwater reconstruction.....	35,000 00	17,412 97	
	885	Grassy Narrows (Hecla Island)—Wharves....	12,000 00	2,431 24	
V-74	372	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	60,000 00	24,193 37	30,755 29
		Hnausa—Jetty reconstruction.....	26,000 00	18,284 26	
		Hnausa—Wharf reconstruction.....	39,000 00	25,666 55	83,870 69
		Lac du Bonnet—Wharf reconstruction.....	35,000 00	19,125 53	
	885	Rabbit Point—Wharf.....	24,000 00		
	372	St. Andrews—River breakwater.....	41,000 00	40,966 38	92 61
		St. Andrews Lock and Dam—Improvements to bridge (Revote \$35,000).....	106,000 00	573 75	700 00
		The Pas—Wharf reconstruction.....	24,000 00	6,649 40	39,154 75
		Winnipegosis—Wharf and haulout slip (Revote \$9,000).....	11,000 00	7,225 74	17,478 38

DEPARTMENT OF PUBLIC WORKS

V-19

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
ENGINEERING BRANCH—Continued					
<i>Saskatchewan, Alberta and Northwest Territories</i>					
V-74	373	Alberta Beach, Alberta—Wharf repairs.....	24,000 00	15,747 46	93 83
	373 }	Bell Rock (Fort Smith), Northwest Territories—			
	379 }	Wharf (Revote \$119,000).....	220,279 52	220,279 52	117,939 17
	373 }	Cold Lake, Alberta—Towards harbour improve-			
	886 }	ments.....	60,000 00	141 03	
	886 }	Dore Lake, Saskatchewan—Wharf.....	11,000 00	2,079 23	
	373 }	Fort Fitzgerald, Alberta—Wharf repairs and			
		extension.....	60,000 00	709 80	168,369 97
	373 }	Fort Franklin, Northwest Territories—Wharf			
	886 }	repairs and extension.....	29,000 00	22,014 60	2,701 15
V-75	373	Harbours and Rivers Generally—For mainten-			
		ance of services, no new works to be under-			
		taken.....	25,000 00	6,382 16	15,809 41
		Hay River, Northwest Territories—Wharf.....	57,000 00		
	373 }	Wasquesiu Lake, Saskatchewan — Harbour			
	886 }	improvements (Revote \$28,000).....	50,000 00	28,330 42	62,202 54
		Waterways, Alberta—Reconstruction of wing			
		dams.....	50,000 00	10,831 79	
	373	Yellowknife, Northwest Territories—Wharf (Re-			
		vote \$8,000).....	9,000 00	8,869 93	10,777 71
<i>British Columbia and Yukon</i>					
V-75	374	Alert Bay—Wharf.....	79,000 00	15,930 29	
	887	Alice Arm—Wharf reconstruction.....	32,000 00	460 00	
		Allison Harbour—Float and shed.....	11,000 00	101 69	
	374	Arrow Park West—Wharf reconstruction.....	24,000 00	254 33	
		Balmoral—Wharf.....	14,000 00	8,955 47	
		Bear River, Bedwell Sound—Float.....	7,000 00	6,282 14	113 92
		Beaton—Wharf reconstruction.....	20,000 00	444 67	
		Bella Coola—Scow grid and loading platform..	26,000 00	105 69	
		Blubber Bay—Wharf reconstruction.....	51,000 00	120 89	
		Bull Harbour (Hope Island)—Float.....	8,000 00		
		Campbell River—Fishing harbour (Revote			
		\$100,000).....	275,000 00	165,650 53	97,875 11
		Campbell River—Wharf replacement.....	77,000 00	64,460 87	62,126 28
		Chemainus—Harbour improvements.....	10,000 00		15,595 42
		Comox—Wharf replacement (Revote \$100,000)	132,000 00	131,953 57	660 13
	887	Crescent—Wharf.....	11,000 00	3 68	
	374	Davis Bay (Wilson Creek)—Breakwater and			
		float.....	17,000 00	163 66	
		Dodge Cove, Digby Island—Wharf.....	23,000 00	134 39	
V-76	887	Fraser Lake—Wharf reconstruction.....	23,000 00	9,879 41	
	374 }	Fraser River—Towards improvements.....	1,257,000 00	154,320 42	393 53
	887 }				
		Fraser River (Kirkland Island)—Replacement			
		and extension of channel protection (Revote			
		\$13,000).....	235,000 00	216,181 02	7,684 21
		Fraser River and Vancouver Harbour—Dredg-			
		ing (Revote \$82,000).....	648,000 00	401,486 51	250,045 36
		Gambier Island (Camp Georgia)—Wharf.....	50,000 00	120 82	
	887	Ganges—Towards harbour repairs and improve-			
		ments.....	25,000 00		
		Gibson's Landing—Wharf improvements.....	15,000 00	5,131 12	
		Gibson's Landing—Dredging (Revote \$17,000).	22,000 00	20,604 70	
	374 }	Half Moon Bay—Wharf repairs and improve-			
	887 }	ments.....	30,000 00	285 09	
	374 }	Harbours and Rivers Generally—For mainten-			
		ance of services, no new works to be under-			
		taken, and to authorize commitments against			
		future years in the amount of \$75,000.....	425,000 00	347,278 13	284,410 06
	887	Harrison Hot Springs—Float and approach....	13,000 00	119 68	
		Horseshoe Bay—Wharf improvements.....	16,000 00	170 44	
		Kamloops —Wharves.....	14,000 00	3,723 66	
		Keat's Island—Pierhead replacement (Revote			
		\$12,000).....	15,000 00	14,161 57	878 53
	374	Lewes River, Yukon—Towards taking over, re-			
		constructing and maintaining dam.....	37,000 00	25,918 85	
V-77		Lyall Harbour—Wharf repairs and improve-			
		ments.....	13,000 00	11,681 75	

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
ENGINEERING BRANCH—Concluded					
<i>British Columbia and Yukon—Concluded</i>					
V-77	887	Madeira Park (Pender Harbour)—Floats.....	7,000 00	122 29	
		Minstrel Island—Wharf repairs and improve- ments.....	15,000 00	128 27	
	374	Nanaimo—Dredging (Revote \$60,000).....	593,000 00	271,747 21	19,089 20
	887	Nanaimo—Wharf repairs and improvements— To complete.....	6,000 00	5,818 09	37,097 45
	374	Nanoose Bay—Breakwater.....	88,000 00	156 66	
	887	Nelson—Floating wharf.....	15,000 00	3,538 86	
	374	New Westminster—Wharf reconstruction and improvements (Revote \$125,000).....	176,000 00	84,970 27	13,000 75
		Okanagan Flood Control Project—Towards Dominion Government's share of cost (Revote \$25,000).....	500,000 00	20,771 00	
	887	Phipps Point (Hornby Island)—Wharf improve- ments.....	25,000 00	2,465 91	
	374 }	Port Alberni—Dredging (Revote \$40,000)....	120,000 00	91 91	103 43
	887 }				
	374	Port Alberni—Harbour improvements (Revote \$376,000).....	460,000 00	286,058 02	182,162 00
	374 }	Port Clements—Wharf repairs.....	46,000 00	42,769 05	
	887 }				
	887	Port Renfrew—Towards wharf reconstruction..	25,000 00	411 95	
	374	Prince Rupert—Roadway and renewal of fisher- men's floats.....	72,000 00	7,476 59	1,725 60
		Prince Rupert (Fairview Bay)—Breakwater (Revote \$75,000).....	250,000 00	381 52	
		Qualicum Beach (French Creek)—Boat harbour	75,000 00	52,143 73	
	374 }	Redonda Bay—Float and approach.....	22,000 00	147 77	
	887 }	Robert's Creek—Wharf repairs and improve- ments.....	71,000 00	42,506 39	32,492 98
	887	Robert's Creek—Towards Harbour improve- ments.....	100,000 00		
	374	Ruskin—Wharf replacement.....	8,000 00	7,425 16	
V-78		Sandspit—Wharf renewal.....	75,000 00	69,647 30	
	374 }	Sechelt—Wharf repairs and improvements....	71,000 00	57,367 07	1,513 50
	887 }				
	374	Shawnigan Lake—Wharf and floats.....	15,000 00		
		Snug Cove—Floats.....	8,000 00	7,978 18	
		Sointula—Breakwater and floats.....	62,000 00		
	887	Squamish—Towards Assembly wharf.....	100,000 00		
	374	Squamish—Wharf repairs and improvements..	30,000 00	3,806 16	869 00
	887	Steveston—Towards fishing harbour.....	25,000 00		
	374 }	Stewart—Wharf repairs.....	64,000 00	59,895 65	14,285 03
	887 }				
	887	Sturdies Bay (Galiano Island)—Wharf exten- sion.....	18,000 00	436 10	
	374	Tofino—Harbour repairs and improvements (Revote \$20,000).....	34,000 00	13,476 96	260 41
		Trail—Landing.....	8,000 00	1,039 79	
		Ucluelet West—Improvements.....	20,000 00	10,568 21	
		Vananda—Wharf replacement.....	57,000 00	52,931 28	543 96
	374 }	Victoria—Dredging—(Revote \$121,000).....	220,000 00	50,002 63	40,125 38
	887 }				
	887	William Head Quarantine Station—Breakwater repairs.....	22,000 00	99 44	
	374	Zeballos—Wharf replacement.....	124,000 00	860 68	
<i>Generally</i>					
V-79	375	Fraser River — 50% of cost of investigations to be carried out by the Dominion Provincial Board Fraser River Basin.....	85,000 00	36,663 49	
V-79	376	Protection Works Generally—To provide for remedial works where damages are caused by, or endanger, navigation or Federal Govern- ment structures.....	500,000 00	394,190 63	271,630 92

DEPARTMENT OF PUBLIC WORKS

V—21

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
GENERAL					
V-79	377	National Gallery of Canada.....	186,785 00	186,564 05	180,814 66
V-80	378	Miscellaneous works not otherwise provided for, not more than \$5,000 to be expended upon any one work.....	300,000 00	186,378 35	154,596 84
V-81	379	To supplement, on approval of Treasury Board except where less than \$500 is required, any of the appropriations of the Department of Public Works..... 300,000 00 <i>Less transferred to other votes.</i> 280,786 47	19,213 53		
V-81	380\	To provide for balance required to complete any projects undertaken in previous fiscal years and for which no specific provision is made in the fiscal year 1949-50.....	150,000 00	75,581 81	43,584 70
	888\}	Corporation of the City of Ottawa.....	75,000 00	75,000 00	300,000 00
V-82	Stat.	Exchequer Court Awards.....	4,822 85	4,822 85	235,921 83
V-82	Stat.	Gratuities to families of deceased employees. . .	8,240 00	8,240 00	6,064 00
V-82	Stat.	Transfer from Vote 673 (Department of Finance) To authorize and provide for payment in re- spect to matters supplementary to the Terms of Union of Newfoundland with Canada . . .	20,846 97	20,846 97	
		<i>Expenditures: from Appropriations not required for 1949-50.</i>			6,279,199 12
		Total Ordinary.....	108,308,070 43	67,058,184 43	50,643,454 01
SPECIAL					
		<i>Expenditures: from Appropriations not required for 1949-50.</i>			423,647 98
		Grand Total.....	\$108,308,070 43	\$67,058,184 43	\$51,067,101 99

Salary of Minister, Hon. A. Fournier, Salaries Act, c. 24, 1944.....\$ 10,000 00
 Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....\$ 2,000 00

Hon. A. Fournier received travelling expenses of \$1,410 which were charged to Vote 326.

Votes 326 and 855 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	239,735 00	239,735 00	239,735 00
Allotted from Vote 89, Salaries, etc.	23,838 28	23,838 28	23,838 28
Printing, Stationery and Office Equipment	17,000 00	26,048 94	26,048 94
Travelling Expenses	5,000 00	3,500 00	3,361 98
A Sundries	6,400 00	6,400 00	6,156 39
Supplement as approved by Treasury Board (transfer from Vote 379)	7,548 94		
	\$ 299,522 22	\$ 299,522 22	\$ 299,140 59

As at March 31, 1950, there were 101 salaried employees being paid from this vote, of whom 56 were permanent and 45 temporary.

A Telephone tolls cost \$2,174.98; telegrams, \$1,120.88.

ARCHITECTURAL BRANCH

Votes 327 and 856 Branch Administration

	Estimates	Allotments	Expenditures
Salaries	341,705 00	341,705 00	341,705 00
Allotted from Vote 89, Salaries, etc.	48,483 33	48,483 33	48,483 33
Printing, Stationery and Office Equipment	15,000 00	19,805 24	19,805 24
Travelling Expenses	15,000 00	12,000 00	11,096 08
A Sundries	7,400 00	7,700 00	7,349 03
Supplement as approved by Treasury Board (transfer from Vote 379)	2,105 24		
	<u>\$ 429,693 57</u>	<u>\$ 429,693 57</u>	<u>\$ 428 438 68</u>

As at March 31, 1950, there were 149 salaried employees being paid from this vote, of whom 66 were permanent and 83 temporary.

A Telephone tolls cost \$4,390.62; telegrams, \$2,729.65.

Votes 328 and 857 Ottawa—Maintenance and Operation of Dominion Public Buildings and Grounds, including rents, repairs, furniture, heating, etc., and to authorize commitments against future years in the amount of \$500,000

	Estimates	Allotments	Expenditures
Salaries and Wages	3,093,299 00	3,318,299 00	3,294,139 80
A Rents	950,000 00	900,000 00	808 161 67
B Light and Power	500,000 00	500,000 00	471,885 68
C Water and Water Rates	164,000 00	164,000 00	151,396 84
Furniture and Fittings	950,000 00	950,000 00	709,330 95
D Materials and Supplies	3,345,900 00	3,160,900 00	2,540,293 61
Inspection of Fire Equipment	15,000 00	15,000 00	
To provide for payment of taxes and water rates on Diplo- matic properties	50,000 00	60,000 00	59,393 34
E Sundries (including \$100 for Remembrance Day Wreath) ...	43,000 00	43,000 00	24,010 33
	<u>\$9,111,199 00</u>	<u>\$9,111,199 00</u>	<u>\$8,058,612 22</u>

As at March 31, 1950, there were 3,094 salaried employees being paid from this vote, of whom 332 were permanent and 2,762 temporary.

Following is a comparative statement giving further details of employees paid from the above vote:

	1949-50		1948-49	
Maintenance	229	763,298 53	226	680,561 54
Char Service	2,404	1,745,749 28	2,352	1,598,200 43
Elevator	165	294,914 89	158	279,031 72
Heating	272	436,985 89	260	410,092 23
General (Rideau Hall)	24	53,191 21	22	50,244 89
	<u>3,094</u>	<u>\$3,294,139 80</u>	<u>3,018</u>	<u>\$3,018,130 81</u>

A Rents—Rentals for space occupied by the Government Service at Ottawa for the fiscal year, or during the periods shown are listed below. The comparable figure for the fiscal year 1948-49 was \$773,689.69.

Landlord	Building	Space occupied sq. ft.	Expenditures
Thomas Franklin Ahearn	Old Bell Telephone (Jan.-Mar.) ...	13,143	3,000 00
Bank of Canada	Bank Note	37,667	25,000 00
Bank of Canada	Free Press	12,667	7,000 00

Landlord	Building	Space occupied sq. ft.	Expenditures
Estate of Wesley R. Barnard	187 Slater Street	8,100	4,000 03
James Beauchamp	1319 Wellington Street	2,560	3,000 00
Henry Birks & Sons, Ltd.	Birks	21,225	24,518 00
R. L. & R. Blackburn, Ltd.	Blackburn	69,975	69,037 14
R. L. & R. Blackburn, Ltd.	Motor and Annex	50,435	36,062 50
R. L. & R. Blackburn, Ltd.	66 Queen Street	9,796	11,750 00
Estate C. Jackson Booth	Transportation	13,146	16,828 14
Estate C. Jackson Booth	Booth (Nov.-Mar.)	16,495	9,965 73
Estate C. J. Booth and J. A. D. Holbrook ..	Booth (Apr.-Oct.)	16,495	12,628 98
Estate J. C. Brennan	Trafalgar	16,918	24,600 00
Builders' Sales, Ltd.	McDougall	11,140	6,871 78
Builders' Sales, Ltd.	Old Duhamel	5,975	2,390 00
J. W. D'Amour	Robinson	32,941	26,110 08
Devlin Realty, Ltd.	Carleton Chambers	4,368	5,550 00
Earlscourt Realty	Earlscourt	12,000	8,000 00
Famous Players Canadian Corporation, Ltd.	Capitol Theatre	5,000	6,000 00
John M. Garland Son & Co., Ltd.	Garland	6,500	5,220 00
E. M. Glatt	294-298 Sparks Street	20,000	9,362 50
Joseph Grant	Grant	27,000	15,000 00
Joseph Grant	186 Middle Street	10,608	4,100 00
Estate Mrs. Dorothy F. Hardy	Old Willis Business College	7,263	6,869 25
Holt Renfrew Co., Ltd.	Bryson	9,210	11,992 15
S. S. Kresge Co., Ltd.	95 Rideau Street	3,996	890 29
S. S. Kresge Co., Ltd.	113 Rideau Street	14,400	14,460 00
Estate Patrick Labelle	Labelle	72,372	43,310 00
W. T. Lamb	321 Queen Street (Oct.-Mar.)	5,217	2,400 00
LaSalle Academy	LaSalle Academy	9,684	7,003 02
J. Emile Lauzon	60 Rideau Street	10,832	7,200 00
L. Lief	989 Somerset Street, West	16,000	6,300 00
Lowe-Martin Co., Ltd.	Lowe-Martin	14,107	9,000 00
Lumor Interests, Ltd.	Bank Street Chambers	5,000	7,302 65
Duncan K. MacTavish	Sovereign	16,436	16,000 00
McFarlane Properties	Imperial Garage	15,600	8,512 16
Phyllis M. Merrill & Helen M. Dadson	246 Sparks Street	8,000	4,500 00
Metropolitan Stores, Ltd.	Arcade	24,000	12,000 00
Norlite Realty Co., Ltd.	Dominion Loose Leaf	38,400	17,800 00
Norlite Realty Co., Ltd.	Norlite	42,516	49,452 00
Norlite Realty Co., Ltd.	Orme	16,520	12,075 00
Estate D. J. O'Connor	Steele	17,829	14,000 00
Ontario Hughes Owens Co., Ltd.	45 Spencer Street	22,000	18,023 50
Ottawa Car & Aircraft, Ltd.	Albert, Kent and Slater Streets (Sept.-Mar.)	191,075	3,827 02
Ottawa Electric Railway Company	Old Bell Telephone (Apr.-Dec.)	13,143	9,000 00
Ottawa Paint Works, Ltd.	Castle	27,600	7,760 00
Ottawa Terminals Railway Company	Union Station	29,014	35,312 12
Principal Investments, Ltd.	Plaza (May-Mar.)	9,650	14,595 63
R.C. Episcopal Corporation of Ottawa	Monument National	21,533	20,000 00
Royal Bank of Canada	Royal Bank Chambers	17,283	17,802 65
Charles Russell & A. J. Massel	47 Clarence Street	17,500	6,185 10
St. Patrick's Home	St. Patrick's Home	5,804	5,080 04
H. Shenkman	479-489 Bank Street	28,716	11,400 00
E. S. Sherwood	49 Metcalfe Street	2,350	3,300 00
Slater & Sherwood	193 Sparks Street	4,305	3,677 31
Sovereign Realty Co., Ltd.	219 Queen Street (Dec.-Mar.)	5,150	3,592 30
Therion Co., Ltd.	Therion	31,500	12,312 50
Vimy Realty Co., Ltd.	Vimy and Annex	26,500	17,250 00
Basil Whitfield	Plaza (Apr.)	9,650	960 51
Nicholas Zarembo	712 Bank Street (Apr.-Feb.)	5,600	3,410 27
Rentals, 20, each under \$3,000 per annum ..			27,001 17
Clock-line service			610 15
Total rentals			\$ 808,161 67

B Light and Power.—For the following buildings, the expenditure for electric current and bulbs in each case exceeded \$5,000: Army, \$11,507.51; Canadian, \$10,456.78; Central Experimental Farm, \$28,642.08; Central Heating Plant, \$5,173.10; Confederation, \$10,504.42; Connaught, \$8,545.49; Daly, \$11,483.21; Dominion Bureau of Statistics, \$8,196.45; Drill Hall and Ordnance Depot, \$5,719.45; East Block, \$6,232.22; Fuel and Ore Testing Laboratory, \$28,728.77; Hunter, \$13,131.73; Jackson, \$15,528.28; Justice, \$8,447.64; Langevin, \$5,881.61; National Research Council, \$23,675.39; Navy, \$9,869.39; Parliament, \$24,555.30; Postal Station "B", \$5,018.57; Postal Terminal, \$8,177.65; Printing Bureau, \$12,408.05; Royal Canadian Air Force, \$9,833.09; Supreme Court (new), \$8,918.69; Temporary No. 2, \$6,746.93; Temporary No. 3, \$5,852.68; Temporary No. 4, \$5,206.74; Temporary No. 5, \$5,136.61; Temporary No. 6, \$9,343.15; Temporary No. 8, \$11,707.49; Victoria Memorial Museum, \$8,565.70; West Block, \$6,410.31.

C Water and Water Rates.—For the following buildings, the expenditure in each case exceeded \$5,000: Central Experimental Farm, \$8,509.78; Confederation, \$5,023.36; East Block, \$7,918.44; Fuel and Ore Testing Laboratory, \$7,623.75; National Research Council, \$20,190.61; National Research Council Annex, \$14,162.38; Printing Bureau, \$5,664.72; Temporary No. 8, \$5,652.25; West Block, \$7,206.29.

D Materials and Supplies.—The total expenditures were \$2,545,463.04, of which \$5,169.43 was charged to Vote 347, Public Buildings Generally.—Repairs, etc. A distribution of the total expenditures follows: elevator maintenance under contract, \$62,251.02; flags, \$12,878.43; heating, \$833,469.15; moving, \$34,583.35; repairs and supplies for Rideau Hall, \$51,374.43; repairs to other Government buildings, \$1,317,810.99; snow removal, \$7,000, paid to the Federal District Commission; sprinkler and supervisory services, \$13,715; supplies for char service, \$128,621.06; supplies for the Parliamentary Restaurant, \$32,499.41; uniforms and caps, \$6,862.80; Wellington Street repairs, \$22,597.40, paid to O'Learys Limited for repaving certain areas, etc.; window cleaning, \$21,800 of which \$10,000 was paid to Anglo-Canadian Window Cleaning Service and \$11,800 to Elgin Window Cleaners.

Expenditures of \$5,000 or over for repairs and improvements to buildings were made as follows. (It should be noted that major repairs and improvements are charged to Vote 335):

Archives	\$ 9,865 76
Contract for shelving: Steel Equipment Company, Limited, \$7,950, payment in full.	
Army	11,313 90
Blackburn	5,994 93
British American Bank Note	10,473 70
Contract for alterations: J. E. Copeland Co., Ltd., \$14,062, payments, \$8,286.30.	
Bureau of Mines	6,258 02
Contract for installation of forced air heating system, Ore Dressing Laboratories: Wilfrid D. St. Cyr, \$7,321.60, final payment, \$3,721.60.	
Canadian and Woods	104,094 81
Contracts (1) for alterations to basement, etc., cost plus fees amounting to \$7,400 and 5 per cent additional on expenditures over \$128,610: Doran Construction Co., Ltd., \$180,000, payments, \$46,890.22, to date, \$175,317.70; (2) for bookstacks: Parkdale Manufacturing Co., \$9,859.20, payment in full; (3) for improvements to lighting: J. C. Robinson & Sons, Ltd., \$6,258.98, payment in full.	
Carling Ave. Garage	5,084 00
Central Heating Plant	41,106 86
Confederation	29,209 58
Contracts (1) for improvements to lighting: Stanley G. Brookes, \$5,399.15, payment in full; (2) for interior painting: Alfred Grodke, \$7,562, payment in full.	
Connaught	29,598 98
Contract for improvements to lighting: Fred A. Wilson Contracting Co., Ltd., \$10,176, payment in full.	
Daly	5,080 28
Dominion Bureau of Statistics	10,410 65
Dominion Observatory	27,297 74
Contract for repairs to stonework: Estate of Henri Dagenais, \$12,900, payment in full.	
East Block	27,223 79
Elgin	20,188 92
Forest Products Laboratory	5,144 58
35 George Street	12,248 86
Hunter	29,441 79
Contract for improvements to lighting system: Stanley G. Brookes, \$7,654.12, payment in full.	
Jackson	66,561 61
Contracts (1) for alterations, etc.: Geo. C. Graves Construction Co., Ltd., \$11,690, payment in full; (2) for redecorating offices: Linke and Purcell, \$13,283, payment in full.	
35 John Street	11,277 23
Contract for alterations, Laboratory: Estate of Henri Dagenais, \$37,592, final payment, \$4,069.70.	
Justice	9,427 21
Justice Annex	12,889 97

Langevin	34,840 63
Contract for alterations for Board Room: A. Lanctot Construction Company, \$6,431.80, payment in full.	
National Film Board	16,900 58
Contract for alterations to large theatre: A. Lanctot Construction Company, \$14,536, payment in full.	
National Research Council	11,786 10
Navy	10,573 12
Ottawa Car and Aircraft	27,541 78
Parliament	58,124 35
Contracts (1) for alterations to basement, cost plus 10 per cent: Doran Construction Co., Ltd., \$6,328.92, payment in full; (2) for repairs and alterations to plumbing system: W. G. Edge, Ltd., \$12,849.73, payments, \$12,449.73.	
Plaza	6,558 00
Postal Terminal	6,349 65
Printing Bureau	8,702 86
Contract for installation of ventilating system: Wilfrid D. St. Cyr, \$17,104.19, final payment, \$500.	
Regent Annex	24,086 05
Contract for alterations: J. E. Copeland Co., Ltd., \$24,793.91, payments, \$23,999.83.	
Royal Canadian Mint	15,404 23
Contract for improvements to lighting: Stanley G. Brookes, \$6,400, final payment, \$4,150.	
Royal Canadian Mounted Police Stores	9,695 35
Science Service	6,442 12
Supreme Court (new)	5,165 21
Supreme Court (old)	8,196 40
Contract for installation of dumb waiter: Thomas Fuller Construction Co., Ltd., \$5,620, payments, \$5,420.	
Temporary No. 1	10,889 36
Temporary No. 2	10,458 44
Temporary No. 3	7,909 29
Temporary No. 5	11,695 34
Contract for installation of automatic sprinklers and fire alarm system: W. G. Edge, Ltd., \$35,195.48, final payment, \$7,146.32.	
Temporary No. 6	13,239 23
Temporary No. 7	10,091 02
Temporary No. 8	57,016 29
Contract for alterations: A. Lanctot Construction Company, \$23,662, payment in full.	
Temporary No. 9	5,274 00
Temporary No. 4, No. 6 and No. 8	8,852 65
Contract for repairs to roofs: Gerald A. Holland, \$8,852.65, payment in full.	
Temporary No. 5 and No. 8	10,300 00
Contract for painting cafeterias and kitchens: Robert Strang, \$10,300, payment in full.	
Temporary No. 6 and Justice Annex	5,200 00
Contract for exterior painting: Alfred Grodde, \$5,200, payment in full.	
Temporary No. 6 and No. 9	9,009 00
Contract for interior painting: Modern Decoration, \$9,009, payment in full.	
Victoria Island	15,918 10
Contract for alterations, workshop and stores, cost plus fixed fee \$3,500: Geo. A. Crain and Sons, Ltd., \$44,199.29, final payment, \$11,692.10.	
Victoria Memorial Museum	16,290 73
Contract for repairs to roof: J. R. Douglas, Limited, \$6,197, final payment, \$4,127.	
Vimy	15,170 97
Contract for alterations, etc.: Geo. C. Graves Construction Co., Ltd., \$13,240, payments, \$11,250.	
West Block	30,587 31

E *Sundries*.—Taxes paid to the City of Ottawa, \$9,299.24 consisting of an *ex gratia* payment of \$8,645.32 in lieu of taxes for the year 1947 on certain crown properties leased to private tenants in Sussex, Sparks and Wellington Streets areas and an additional payment of \$653.92 representing charges for special services supplied in 1947 to properties owned by the Federal Government; travelling expenses, \$3,377.91; printing, \$1,773.12, and stationery, \$3,223.92 (paid to the Department of Public Printing and Stationery); unemployment insurance, \$2,139.59; gratuities to families of deceased employees, \$4,049.92; other charges, \$114.63.

The cost for the fiscal year 1948-49, of rent, car service, lighting, etc., in connection with premises occupied by the Department of Insurance, was estimated to be \$16,967.47 and was assessed in the current year against insurance companies transacting business in Canada. The sum was credited in the revenues of that Department (see section "I" of this Report).

Revenues arising from rentals for the fiscal year, or during the periods shown, are listed below.

<u>Lessee</u>	<u>Building</u>	<u>Amounts</u>
Cabeldu Motors, Ltd.	Pinks Garage (Apr.-July)	1,600 00
Canadian Arsenals, Ltd.	Temporary Building No. 4	8,581 25
Canadian Commercial Corporation	Temporary Building No. 2	31,635 59
Canadian Farm Loan Board	Supreme Court Building (old)	5,164 00
Central Mortgage & Housing Corporation	Temporary Building No. 4 (Apr.-Sept.)	19,941 63
Commodity Prices Stabilization Corporation	Canadian Building	6,618 72
Crown Assets Disposal Corporation	Temporary Building No. 4 (Apr. 1948-Mar. 1950)	57,697 37
Eldorado Mining & Refining (1944), Ltd.	Temporary Building No. 3	3,803 00
Lord Elgin Hotel Co., Ltd.	Lord Elgin Hotel	5,101 00
O'Keefe's Brewery (Ottawa), Ltd.	451 Wellington Street	27,500 00
United Kingdom Government	Truro Building	5,000 00
Rentals, 159, each under \$3,000 per annum		54,714 51
		<u>\$ 227,357 07</u>

Votes 329 and 704 Maintenance and Operation of Dominion Public Buildings and Grounds, other than at Ottawa, including rents, repairs, furniture, heating, etc., and to authorize commitments against future years in the amount of \$500,000

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries and Wages	4,259,644 00	4,334,644 00	4,283,225 76
A Rents	3,450,000 00	3,505,000 00	3,322,015 05
Light and Power	935,000 00	860,000 00	835,116 72
B Water	165,000 00	210,000 00	176,159 64
C Materials and Supplies	1,770,000 00	1,645,000 00	1,452,672 58
Furniture and Fittings	1,600,000 00	1,550,000 00	1,122,694 17
D Sundries	110,000 00	185,000 00	162,353 29
	<u>\$ 12,289,644 00</u>	<u>\$ 12,289,644 00</u>	<u>\$ 11,354,237 21</u>

Comparative statements of expenditures follow:

Total expenditures—	1949-50	1948-49
London, England	93,596 89	101,461 98
Newfoundland	181,188 17	
Nova Scotia	567,913 02	497,417 10
Prince Edward Island	88,050 39	81,037 93
New Brunswick	415,796 42	375,837 07
Quebec	2,972,735 01	2,631,785 49
Ontario	3,341,387 17	2,844,543 26
Manitoba	698,638 97	634,292 77
Saskatchewan	742,227 20	675,041 32
Alberta	883,999 98	775,192 63
British Columbia	1,232,039 62	1,095,172 94
Yukon	54,080 06	42,513 92
Northwest Territories	8,302 95	
Generally	74,281 36	18,752 01
	<u>\$ 11,354,237 21</u>	<u>\$ 9,773,048 42</u>

Salaries and Wages—	1949-50	1948-49
London, England	7,225 94	6,402 63
Newfoundland	67,878 29	
Nova Scotia	246,151 57	209,879 69
Prince Edward Island	22,560 58	19,951 41
New Brunswick	157,347 41	141,525 56
Quebec	1,237,541 47	1,117,843 20
Ontario	1,350,039 91	1,193,575 49
Manitoba	193,889 23	175,272 94
Saskatchewan	216,807 31	187,167 76
Alberta	275,407 29	242,007 75
British Columbia	487,312 53	436,991 03
Yukon	20,745 68	17,782 48
Northwest Territories	318 55	
	<u>\$ 4,283,225 76</u>	<u>\$ 3,748,399 94</u>

As at March 31, 1950, there were 2,818 salaried employees being paid from this vote, of whom 815 were permanent and 2,003 temporary.

A *Rents*.—The net charges for the fiscal years 1949-50 and 1948-49, by provinces, etc., are shown below:

	1949-50	1948-49
London, England	54,594 41	65,008 48
Newfoundland	17,635 12	
Nova Scotia	81,096 90	57,533 32
Prince Edward Island	29,239 48	25,100 43
New Brunswick	91,082 73	76,691 59
Quebec	899,505 96	695,874 72
Ontario	887,152 95	676,804 30
Manitoba	285,937 89	245,247 43
Saskatchewan	278,881 74	202,228 03
Alberta	340,629 79	292,704 27
British Columbia	348,994 08	268,044 10
Yukon	4,500 00	4,664 39
Northwest Territories	2,764 00	
	<u>\$ 3,322,015 05</u>	<u>\$ 2,609,901 06</u>

Rentals of space occupied by the Government Service outside of Ottawa on March 31, 1950, or at dates of termination of leases (shown in parentheses) were, by location, as follows:—

Landlord	Space occupied sq. ft.	Expenditures
London, England, Canada House Commissioner of Crown Lands (ground rent)		6,661 39
City of Westminster (taxes)		8,721 46
Sun Life Building . Sun Life Assurance Company of Canada	6,514	34,714 23
City of Westminster (taxes)		1,776 23
St. John's Columbus Hall Company, Ltd.	8,640	4,950 00
St. John's Government of the Province of Newfoundland (Apr. 1- Nov. 30)		3,040 00
St. John's Estate of the late Olive Stott	10,000	6,224 00
Halifax John Simon	5,664	5,584 00
Kentville M. A. Condon	3,836	3,876 00
Sydney Joseph G. Azar	9,600	29,574 64
Campbellton Mrs. Rose Rosenhek	3,255	5,696 28
Fredericton Gaetano Di Giacinto (July 1-Mar. 31)	1,758	2,794 50
Moncton General Motors Products of Canada, Ltd.	3,720	3,083 33
Moncton Jacob Mark	3,000	3,600 00
Saint John W. H. Campbell	7,000	8,400 00
Saint John Ganong Brothers, Ltd.	12,500	5,625 00
Saint John Lawson Motors, Ltd.	14,920	14,192 46
Saint John Warehouse and Transport, Ltd.	4,704	4,567 50

	Landlord	Space occupied sq. ft.	Expenditures
Saint John	Willett Fruit Co., Ltd.	4,000	3,600 00
Charlottetown	Estate of Fred J. Chappell, deceased	2,500	2,947 53
Charlottetown	Alex. W. Matheson, Trustee for W. L. Jordan	3,000	3,600 00
Charlottetown	Government of the Province of Prince Edward Island	14,000	6,600 00
Charlottetown	Sterns, Limited	5,600	6,480 00
Arvida	Aluminum Company of Canada, Ltd.	4,402	5,424 00
Hull	Lido Club, Limited	13,000	4,200 00
Magog	John M. Cunningham	4,080	3,470 00
Malartic	Armand Blais	1,717	3,960 00
Montreal	Amherst Building Corporation (Mar. 1-31)	4,175	1,250 00
Montreal	Edward Barkoff (Apr. 19-Mar. 18)	16,097	17,416 63
Montreal	Mrs. Ida Bloomberg (Nov. 15-Mar. 15)	20,700	6,666 64
Montreal	Canadian Industries, Limited	6,878	23,973 78
Montreal	Canadian National Railways	153,780	236,053 04
Montreal	Ludger Charpentier (Mar. 1-31, 1949)	28,250	3,750 88
Montreal	Clerfield Realities, Ltd.	2,148	4,122 25
Montreal	Marie Marthe Corbeil	4,650	3,862 50
Montreal	William Davidson, Ltd., (Apr. 1-18)	8,743	555 00
Montreal	Mrs. Lydia M. De Jaeger (Mar. 1, 1949-Mar. 31, 1950)	1,730	5,416 66
Montreal	Dominion Square Corporation	10,685	47,107 22
Montreal	Empire Life Insurance Co.	17,200	6,000 00
Montreal	Estate of J. O. Gravel	1,676	3,000 00
Montreal	Geo. H. Hees Son & Co., Ltd.	1,415	3,300 00
Montreal	International Labour Office, Geneva, Switzerland (Mar. 15-Aug. 15)	13,110	7,500 00
Montreal	Labelle Building, Ltd.	9,178	29,943 60
Montreal	Compagnie Legare, Limitee (Apr. 1- Feb. 28)	4,175	13,750 00
Montreal	Logan Realities, Ltd.	11,500	8,625 00
Montreal	McGill University		7,263 22
Montreal	Estate of the late H. L. Orkin	3,300	4,000 00
Montreal	Park Holdings, Limited	2,700	4,050 00
Montreal	Pascal Realities, Limited (Nov. 1-Mar. 31)	22,603	16,952 25
Montreal	Prudential Insurance Co. of America	21,900	48,718 00
Montreal	Read Building, Ltd.	38,812	48,515 00
Montreal	Sternthal Realty Company	2,980	5,960 00
Montreal	Sun Life Assurance Co. of Canada (Apr. 11-July 31)	27,640	17,990 75
Montreal	Transportation Building Co., Ltd.	2,008	4,946 21
Quebec	L'Asile du Bon Pasteur de Quebec		12,000 00
Quebec	Maurice Pollack Realty Co., Ltd.	32,883	35,393 00
Quebec	City of Quebec	17,895	20,626 36
Rimouski	Lower St. Lawrence Power Company	5,906	7,382 50
St. Jerome	Armand Parent (Nov. 1-Mar. 31)	3,297	2,747 45
Sherbrooke	Blanche Belanger	14,386	21,102 50
Sherbrooke	Everett Nicol	1,835	3,442 00
Val d'Or	Mrs. Germaine Baribeau	2,370	4,125 00
Belleville	J. W. & F. H. Deacon	12,200	18,300 00
Belleville	Trudeau Motors, Limited	3,224	4,178 66
Chatham	Yetta Tyshler	2,469	3,600 00
Hamilton	Leo Barnett & Company (Oct. 15, 1948-Mar. 31, 1950)	21,054	61,614 19
Hamilton	Canada Shoe Company, Limited	11,550	14,150 00
Hamilton	Canadian National Railways	4,380	5,070 00
Hamilton	John Otto Crane & Elizabeth Kranyak (Mar. 1, 1949-Mar. 31, 1950)	1,080	3,250 00
Hamilton	Lister Estate	13,324	21,545 93
Hamilton	Mrs. Anna Minden	7,000	6,650 00
Hamilton	Sun Life Assurance Company of Canada	2,745	5,751 20
Huntsville	Municipality of the Town of Huntsville, Ont.	6,889	3,919 45
Hurdman's Bridge	The Grey Nuns of the Cross	49,115	20,000 00
Kingston	Chown, Limited	13,000	22,750 00
Kingston	Empire Life Insurance Co.	3,704	5,564 64
Kitchener	W. H. & Albert E. Dunker	15,712	18,795 00
Kitchener	Dunker Construction, Limited	12,000	8,500 00

		Landlord	Space occupied sq. ft.	Expenditures
Leaside	Mrs. E. T. Perrem		2,067	3,000 00
London	The Bank of Montreal (May 1-Mar. 31)		7,847	7,193 12
London	Canadian National Railways		4,489	3,600 00
London	General Products Manufacturing Corporation, Ltd.		3,134	5,239 73
North Bay	The City of North Bay, Ont.			3,000 00
Peterborough	Hayward-Reilly Construction Co.		3,500	6,300 00
St. Catharines	Lincoln Properties, Limited		17,099	25,818 20
Sault Ste. Marie	Haft's, Limited		6,200	5,106 25
Sudbury	Estate of J. J. Mackey, deceased		4,033	3,443 75
Sudbury	Alexander Prete		10,450	2,937 50
Toronto	Hyman Atlin & Jacob Zelsman		13,930	12,870 00
Toronto	Balfour Building Company		5,300	6,000 00
Toronto	Archie B. Bennett (Feb. 1-Mar. 31)		3,010	1,128 80
Toronto	Bloor-Bay Company, Limited (Apr. 1-Jan. 31)		3,010	5,643 70
Toronto	British American Oil Co., Ltd. (Apr. 1-Sept. 30)		20,000	1,870 80
Toronto	Canadian Pacific Railway Co.			3,741 52
Toronto	Church-Ellis, Limited (Nov. 1-Mar. 31)		21,064	22,250 00
Toronto	J. A. Donaldson		5,758	5,600 00
Toronto	The Huron & Erie Mortgage Corporation (Aug. 15-Mar. 14)		2,161	2,520 00
Toronto	John Jacobson and George Lipson		3,300	6,930 00
Toronto	Gertrude Kosoy		5,634	6,000 00
Toronto	Samuel Lunenfeld		10,808	19,071 50
Toronto	Northland Radio Industries, Limited		2,100	5,400 00
Toronto	Sheila J. & Ira J. Pollock		19,732	30,593 03
Toronto	Professional Offices, Limited		1,687	4,217 52
Toronto	Prudential Assurance Co., Ltd., of London, England		111,782	63,142 66
Toronto	Reliance Shoe Company, Limited		8,373	14,652 75
Toronto	Shell Oil Company of Canada, Limited		1,647	5,893 58
Toronto	Tip Top Tailors, Limited		60,825	68,886 00
Toronto	Toronto Terminals Railway Co.		97,914	59,542 07
Toronto	Toronto Type Foundry Co., Ltd.		19,800	10,955 10
Toronto	Dr. J. H. Wood		11,531	7,980 00
Windsor	Cherniak & Company, Limited		6,100	5,100 00
Windsor	Star Publishing Co. of Windsor, Ltd.		2,742	6,868 15
Flin Flon	Campbell & Ostry		1,926	3,150 00
Winnipeg	Aronovitch & Leipsic, Limited		25,518	40,046 04
Winnipeg	Leon A. Brown, Limited (Sept. 30-Mar. 31)		1,950	2,275 00
Winnipeg	Canadian Pacific Railway Co.		25,500	27,170 00
Winnipeg	Childs Real Estate Co.		3,791	8,010 00
Winnipeg	Confederation Life Association		3,507	4,442 50
Winnipeg	Guardian Realty, Limited		3,047	5,004 04
Winnipeg	F. J. Hadaller, Melville G. Hardy & Frank Staff		4,910	6,137 50
Winnipeg	Lindsay Building, Limited		12,252	20,289 39
Winnipeg	Lishwol, Limited		5,228	7,500 00
Winnipeg	William M. Loader		2,028	4,200 00
Winnipeg	Northern Canadian Agencies, Limited		1,803	3,000 00
Winnipeg	Royal Bank of Canada		5,302	6,088 54
Winnipeg	Scientific School of Beauty Culture, Ltd.		2,950	4,968 70
Winnipeg	Traders Building Association, Ltd.		4,645	5,492 27
Winnipeg	United Realty, Limited		4,700	8,225 00
Winnipeg	Western Dominion Investment Co., Ltd.		2,180	3,000 00
Winnipeg	Winnipeg Electric Co.		11,556	22,246 67
Winnipeg	Winnipeg Investments, Limited		48,787	40,440 00
Prince Albert	Nels Grosser		4,200	5,775 00
Prince Albert	William E. Ware		4,800	6,600 00
Regina	Canadian City & Town Properties (Apr. 1-Jan. 31)		8,325	5,135 00
Regina	Canadian Pacific Railway Co.		26,000	29,581 80
Regina	McCallum-Hill Building, Ltd.		8,671	16,383 75
Regina	Mid-West Realty Co., Ltd. (Feb. 1-Mar. 31)		8,325	990 00
Regina	New Regina Trading Co., Ltd.		23,400	32,910 00
Regina	Saskatchewan Motor Co., Ltd.		14,800	10,000 00
Regina	David Silverman Estate, Ltd.		5,568	6,960 00
Regina	The Trust & Loan Co. of Canada		2,356	3,000 00

	Landlord	Space occupied sq. ft.	Expenditures
Saskatoon	Henry Birks & Sons, Ltd.	3,023	5,350 00
Saskatoon	Canadian Pacific Railway Co.	4,000	4,800 00
Saskatoon	Georgia Investment Co., Ltd.	22,589	18,774 20
Saskatoon	Georgia Investment Co., Ltd. (Apr. 1-Feb. 28)	1,310	2,110 98
Saskatoon	Hugo E. & Edward J. Mellicke	3,546	5,282 80
Barrhead	A. Oulton (Sept. 14-Mar. 14)	2,200	1,800 00
Calgary	Ajay Investments, Limited	1,700	4,000 00
Calgary	Canadian Pacific Railway Co.	6,000	6,250 00
Calgary	Governor & Company of Adventurers of England Trading into Hudson's Bay	41,286	38,000 00
Calgary	Frank Holloway	4,050	4,000 00
Calgary	John Holloway	3,075	4,500 00
Edmonton	J. E. Bagley	9,536	12,204 00
Edmonton	Blowey-Henry Co., Ltd.	17,041	14,156 50
Edmonton	Canadian National Railways	10,885	8,563 50
Edmonton	City of Edmonton	14,763	22,121 87
Edmonton	Osias Davis (Apr. 6-Mar. 31)	1,995	2,955 48
Edmonton	Rose Louise McDougall	2,633	3,960 00
Edmonton	Government of the Province of Alberta	5,060	7,838 41
Edmonton	The Security Loan & Investment Co., Ltd.	3,524	7,380 00
Edmonton	Tower Building, Ltd.	26,902	59,580 00
Red Deer	H. J. Snell	2,020	3,264 00
Chemainus	J. B. Creighton (Aug. 1-Mar. 31)	2,355	2,355 20
New Westminster	Belyea & Co., Ltd. (July 1-Mar. 31)	8,000	6,750 00
New Westminster	W. M. Mott (Apr. 1-Sept. 30)	5,800	3,000 00
New Westminster	Mott Electric Motor Repair, Limited (Oct. 1-Mar. 31)	5,800	3,000 00
North Vancouver	Canadian Legion, B.E.S.L. (Branch 118)	3,900	4,200 00
Oliver	Carl D. Collen (Aug. 1-Mar. 31)	2,100	2,879 20
Prince Rupert	James Teetzel Harvey & Arthur Bruce Brown (Apr. 14- Mar. 31)	2,700	3,703 23
Prince Rupert	Eva A. Poulsen (Apr. 1-13)	2,700	136 77
Stevenson	Michael Procopation (Nov. 1-Mar. 31)	1,584	1,250 00
Vancouver	Bank of Toronto	3,267	3,790 00
Vancouver	Braburn Estates, Ltd.	11,800	13,200 00
Vancouver	British Pacific Building, Limited	7,198	16,588 00
Vancouver	B.C. Turf & Country Club, Ltd. (Apr. 6-June 5)	2,530	411 85
Vancouver	Canadian Bank of Commerce	3,685	3,954 35
Vancouver	Credit Foncier Franco-Canadien	2,512	5,448 35
Vancouver	Consolidated Properties, Ltd.	3,928	7,200 00
Vancouver	Thomas Edwards	10,400	10,800 00
Vancouver	Hugh M. Fraser & Co., Ltd.	12,066	9,120 00
Vancouver	William Thomas Graham & Mae Wadden (Apr. 25-Mar. 31)	6,000	7,267 37
Vancouver	Granville Estates No. 2, Limited	11,730	23,191 44
Vancouver	Granville Estates No. 3, Limited	11,019	15,211 00
Vancouver	Johnston Terminals, Limited	5,000	3,000 00
Vancouver	Lucan Holdings, Limited (May 1-Mar. 31)	2,530	5,270 30
Vancouver	Frederick Smith (Jan. 15-Mar. 14)	12,000	1,000 00
Vancouver	The Southam Co., Ltd. (Apr. 1-Aug. 31)	2,300	1,437 50
Vancouver	Stock Exchange Bldg.	5,889	3,556 55
Vancouver	The Terminal City Club, Limited (Apr. 1-Dec. 31)	2,418	3,703 50
Vancouver	Charles B. K. Van Norman & Douglas McRae Mitchell (Apr. 1-Dec. 9)	24,000	10,362 90
Vancouver	Morris Wagner	64,695	10,212 00
Vancouver	Wolverton & Co., Ltd.	2,046	3,992 80
Vancouver	Dr. G. H. Worthington	1,604	4,165 36
Victoria	A. C. Gardner	10,124	3,500 00
Victoria	Christopher Spencer (Apr. 1-Mar. 31)	9,506	7,441 40
Whitehorse	Northern Commercial Co., Ltd.	1,181	3,000 00
Rentals, 1,530, each under \$3,000 per annum			994,998 25

Total Rentals

\$3,322,015 05

- B Water.**—Water, with a few exceptions, is supplied by the local municipalities.
- C Materials and Supplies.**—The total expenditures were \$1,495,905.23, of which \$43,232.65 was charged to Vote 347, Public Buildings Generally—Repairs, etc. Heating cost \$1,158,128.48; caretakers' supplies, \$240,621.83; uniforms, \$19,056.55; bag racks, \$13,862.34; repairs to buildings: London, England, \$23,243.21, Yukon, \$11,622.51; sundries, \$29,370.31.
- D Sundries.**—Municipal charges, etc., \$67,651.22; office expenses, communications, postage, etc., \$32,832.91; printing and stationery, \$10,067.64 (paid to the Department of Public Printing and Stationery); telephone service, \$5,012.59; travelling expenses, \$44,246.56; unemployment insurance, \$2,270.04; gratuities to families of deceased employees, \$272.33.

Revenues arising from rentals for the fiscal year, or during the periods shown, are listed below:

	Lessee	Amount
Halifax, Cathedral Barracks	Province of Nova Scotia, Department of Highways and Public Works	11,782 80
Saint John, Old Savings Bank Building	Bank of Canada	3,150 00
Montreal, Postal Station "G"—42 Pine Ave.	Province of Quebec, Department of Social Welfare and Youth	2,083 30
London, Old Post Office Building (Apr. 10-May 9)	Bank of Montreal	454 66
Toronto, 24 Adelaide St. East (Jan. 1-Mar. 31) ..	Callow Bros., Ltd.	922 50
Toronto, Prudential House		
Ground Floor	Bank of Nova Scotia	6,225 00
13th Floor (Feb. 6-Mar. 31)	Prudential Assurance Co., Ltd., of London, England ..	548 25
14th Floor	Prudential Assurance Co., Ltd., of London, England ..	3,255 00
15th Floor	Canadian Underwriters Association	4,460 24
Winnipeg, Public Building	Canadian National Railways	10,640 50
Calgary, Customs Building (Apr. 1-1948-Sept. 30, 1949)	Crown Assets Disposal Corporation	5,234 00
Calgary, Northern Electric Building	Goodyear Tire & Rubber Co. of Canada	3,960 00
Calgary, Public Building	Board of Grain Commissioners for Canada	5,511 24
Calgary, Public Building	Eastern Rockies Forest Conservation Board	3,600 00
Victoria, Belmont Building	Period Arts (S. Reynolds Ltd.)	4,560 00
Rentals, 642, each under \$3,000 per annum.....		199,642 51
		\$ 266,030 00

Vote 705 Dominion Public Buildings—Construction, purchase, repairs and improvements, Newfoundland	750,000 00
Expenditures	\$ 211,655 31

Repairs and improvements were made to 65 buildings. For each of the following buildings the expenditure was \$5,000 or over: Corner Brook Public Building, \$11,751.85, including \$6,263.70 as payment in full to William J. Lundrigan, Limited, on agreement (cost plus 10 per cent basis), for repairing damage done by fire; St. John's—Buckmaster's Field Buildings, Nos. 17 and 18, \$27,674.25, including \$22,352.32 as payment in full to Concrete Products (Newfoundland), Ltd., for renovating Building No. 18; Buckmaster's Field Buildings, Nos. 27 and 29, \$58,757.10, including \$8,196.56 as payment in full to Ralph W. Barnes for plumbing and heating alterations in Building No. 29; General Post Office, \$12,956.07; Kenna's Hill Buildings, \$53,423.95, including \$7,681.80 as payment in full to Wm. Tiller, Limited, for plumbing and heating installations at Building No. 2; Knights of Columbus Building, \$6,186.43; Naval Building, \$7,303.81; Stott Building, \$5,097.15.

Votes 330 and 858 Dominion Public Buildings—Construction, Repairs and Improvements, Nova Scotia

	Estimates	Allotments	Expenditures
Barrington Passage—Public Building	25,000 00	25,000 00	
Dartmouth Public Building—			
Addition and alterations (Revote \$15,000)	81,000 00	81,000 00	52,430 38
Contract: Eric Whebbly, \$70,712.73; payments, \$50,703.83.			
Dingwall—Accommodation for Customs	9,000 00	9,000 00	
Dominion—Public Building	40,000 00	40,000 00	153 94
Halifax—Accommodation for Customs	100,000 00	100,000 00	

Selection of suitable site not made.

	Estimates	Allotments	Expenditures
Halifax Customs Building—			
Improvements and elevator (Revote \$21,000)	40,000 00	40,000 00	35,801 51
Contract: Standard Construction Co., Ltd., \$50,603; payments, including final payment, \$35,801.51.			
Halifax—Eastern Air Command			
Buildings—Alterations, improvements and repairs—To complete (Revote \$45,000)	97,500 00	97,500 00	71,928 08
Contracts: (a) Standard Construction Co., Ltd., \$121,230, for repairs to Annex No. 1; payments, \$58,862.78; to date, \$120,730; (b) Fundy Construction Co., Ltd., \$10,500, for repairs to Main Building; payment in full.			
Halifax—Federal Building—			
Improvements and repairs (Revote \$17,400)	65,000 00	65,000 00	10,212 65
Contract: Standard Construction Co., Ltd., \$33,245; payments, including final payment, \$10,212.65.			
Halifax—Postal Station at Armdale	43,000 00	43,000 00	
Halifax—Postal Station at North End—To complete (Revote \$6,000)	13,500 00	13,500 00	10,380 07
Contract: Foundation Maritimes, Ltd., \$79,193.21; payments, \$10,380.07; to date, \$78,893.21.			
Halifax—Office Building	150,000 00	150,000 00	59,160 10
Allan F. Duffus received \$58,550 for plans and specifications.			
Kentville Public Building—			
Addition and alterations	22,000 00	22,000 00	20,038 62
Contract: M. A. Condon & Son, \$18,598; payment in full.			
Kingston—Public Building (Revote \$23,000)	53,500 00	53,500 00	46 30
Liverpool—Public Building	25,000 00	25,000 00	78 61
Pictou Public Building—			
Improvements and repairs	32,500 00	32,500 00	
Shelburne Public Building—			
Improvements and repairs	30,000 00	30,000 00	12,714 95
Contract: Rodney Contractors, Ltd., \$12,622.20; payment in full.			
Sydney Public Building—Improvements and repairs	26,000 00	26,000 00	
Truro—Public Building	50,000 00	50,000 00	
Selection of suitable site not made.			
Wolfville Public Building—Improvements and repairs	30,000 00	30,000 00	
Yarmouth—Public Building	25,000 00	25,000 00	
	<u>\$ 958,000 00</u>	<u>\$ 958,000 00</u>	<u>\$ 272,945 21</u>

Votes 331 and 859 Dominion Public Buildings—Construction, Repairs and Improvements, New Brunswick

	Estimates	Allotments	Expenditures
Andover—Customs and Immigration Buildings (Revote \$40,000)	100,000 00	100,000 00	1,500 00
Site purchased from W. W. Boyer, \$1,250.			
Centreville Customs and Immigration Building—Addition and alterations	8,500 00	8,500 00	99 03
Clair—Improved accommodation for Customs and Immigration ..	25,000 00	25,000 00	
Fredericton—Public Building—			
Site and preliminary work towards construction of building (Revote \$73,500)	250,000 00	250,000 00	174,863 96
Site purchased from: J. Budovitch, \$50,000; Imperial Oil, Ltd., \$25,000; Jean Gertrude Lipshetz, \$30,000; Roy M. MacGibbon, \$32,000; Harry Ryan, \$6,500; Temple E. Sutherland, \$16,870. Contract: Caldwell Construction Co., Ltd., \$734,900; payments, \$12,510.			
Moncton Public Building—			
Addition and alterations (Revote \$50,000)	150,000 00	150,000 00	316 00
Plans and specifications not completed.			
North Head Public Building—			
Addition and alterations (Revote \$25,000)	32,000 00	32,000 00	97 56

	Estimates	Allotments	Expenditures
Sackville Public Building—			
Addition and alterations	16,000 00	16,000 00	11,427 88
Contract: A. F. Butcher & Sons, \$12,778.75; payments, \$11,395.21.			
St. Andrews Public Building—			
Addition and alterations	25,000 00	25,000 00	
Saint John Customs Building—			
Addition and alterations	50,000 00	50,000 00	
Plans and specifications not completed.			
Saint John Public Building—			
Addition and alterations	500,000 00	500,000 00	125,300 68
Contracts: (a) Acme Construction Co., Ltd., \$900,136.86, for addition and alterations; payments, \$100,598.06; (b) Mooney Construction Co., for alterations and additions to Post Office screen and observation gallery, and alterations to the Income Tax Offices, etc., \$82,713.65; payments, including final payment, \$16,071.25.			
Kearns and Bromley received \$5,695.16 for engineering services, \$400 for supervision, and \$255.05 for travelling expenses.			
Saint John—Purchase of and alterations to building to accommodate Unemployment Insurance Commission	200,000 00	200,000 00	629 85
Negotiations for purchase of site not completed.			
St. Leonard—Customs and Immigration Buildings (Revote \$50,000)	100,000 00	100,000 00	250 00
Selection of suitable site not made.			
St. Stephen—Public Building—(Revote \$20,000)	75,000 00	75,000 00	22,432 45
Site purchased from the Provincial Government of New Brunswick, \$20,298.15; Contract: Diamond Construction Co., Ltd., \$179,500; payments, \$2,025.			
Sussex Public Building—			
Addition and fittings (Revote \$27,000)	53,000 00	53,000 00	45,315 32
Contract: John Flood & Sons, Ltd., \$48,182; payments, \$43,363.80.			
West Saint John—Terminal Building for Customs and Immigration (Revote \$200,000)	675,000 00	675,000 00	630,977 81
Contract: E. G. M. Cape & Co., \$1,488,186.64; payments, \$629,495.75; to date, \$1,478,186.64.			
	<u>\$2,259,500 00</u>	<u>\$2,259,500 00</u>	<u>\$1,013,210 54</u>

Votes 332 and 860 Dominion Public Buildings—Construction, Repairs and Improvements, Prince Edward Island

	Estimates	Allotments	Expenditures
Charlottetown—Public Building (Revote \$100,000)	200,000 00	200,000 00	12,657 56
Site purchased from Rose Victoria Hennessey, \$8,500.			
Summerside—Public Building (Revote \$50,000)	100,000 00	100,000 00	292 92
	<u>\$ 300,000 00</u>	<u>\$ 300,000 00</u>	<u>\$ 12,950 48</u>

Vote 333 Dominion Public Buildings—Improvements and repairs and to authorize commitments against future years in the amount of \$100,000, Maritime Provinces Generally

Expenditures.....\$ 369,514 38

The total expenditures for this service were \$406,186.56, of which \$36,672.18 was charged to Vote 347, Public Buildings Generally—Repairs, etc. Minor repairs and improvements were made to 82 buildings in Nova Scotia, 17 in Prince Edward Island and 79 in New Brunswick. For each of the following buildings the expenditure was \$5,000 or over:

Antigonish Public Building, \$5,251.85, including \$2,350 as final payment to W. C. Wetmore, Ltd., on a contract of \$6,350 for installation of septic tank, etc.; Arichat Public Building, \$5,646.22, including \$500 as final payment to M. F. McLean on a contract of \$10,631 for exterior and interior painting; Guysborough Public Building, \$11,936.96, including \$7,330 as payment in full to W. C. Wetmore, Ltd., on a contract for repairs, etc.; Halifax—Cathedral Barracks, \$6,481.23, Custom House, \$18,000.75, including \$15,626.75 as final payment to Standard Construction Co., Limited, on a contract of \$21,272 for roofing, etc., Navy League Building, \$12,194.75; Post Office (new), \$21,429.39; Inverness Public Building, \$23,604.20, including \$17,459.67 as payment in full to Joseph S. Surette for repairs, etc.; Kentville Public Building, \$14,384.63, including \$9,025.86 as payment in full to M. A. Condon & Sons for repairs; Lunenburg Public Building, \$1,706.72, including \$500 as final payment to R. E. Corkum on a contract of \$12,259.25 for painting, etc.; New Glasgow Public Building, \$5,317.09; New Waterford Public Building, \$5,896.39; North Sydney Public Building, \$12,753.69, including \$8,094 as payment in full to Clark's Plumbing and Heating on a contract for new heating system; Parrsboro Public Building, \$7,075.70; Sherbrooke Public Building, \$6,952.85; Springhill Public Building, \$25,895.04, including \$5,950 as payment in full to Cameron Electric Co. for installation of an electric clock system and \$13,675.50 as payment to W. R. MacDonald on a contract of \$20,500 for repairs and improvements; Sydney—Old Naval Administration Building, \$15,400.76, Public Building, \$5,255.47; Tatamagouche Post Office, \$2,252.77, including \$1,800.77 as final payment to MacBurnie Brothers on a contract of \$8,380.24 for erection of loxstave hut, for postal accommodation; Westville Public Building, \$3,344.85, including \$500 as final payment to Thomas Harry Joyce on a contract of \$8,990 for painting and repairs.

Campbellton Public Building, \$14,026.14, including \$13,651.84 as payment in full to Bayside Construction Co., Ltd., for interior alterations, etc.; Fredericton Public Building, \$14,972.09, including \$7,182 as payment to Edward T. Moran on a contract of \$7,980 for new boilers; Grand Falls Public Building, \$6,751.73; Newcastle Public Building, \$5,062.36; Saint John—H.M.C.S. *Brunswick*, \$7,008.64, Custom House, \$6,511.82.

Votes 334, 861 and 595 Dominion Public Buildings—Construction, Repairs and Improvements, Quebec

	Estimates	Allotments	Expenditures
Armstrong—Customs and Immigration Building	50,000 00	50,000 00	42,553 75
Contract: Joseph Houle, \$93,977.90; payments, including final payment, \$41,026.16.			
Baie Comeau—Public Building	90,000 00	90,000 00	26,153 15
Contract: A. Deslauriers & Fils, Ltée., \$229,624; payments, \$19,128.87. Gaston Amyot received \$6,512.32 for plans and specifications; to date, \$13,187.32.			
Bonaventure—Public Building	15,000 00	15,000 00	1 00
Chandler—Public Building (Revote \$25,000)	71,000 00	71,000 00	3,018 47
Site purchased from Gaspesia Sulphite Co., Ltd., \$2,749.			
Contract: J. Hector Lamb, \$165,722; no payments.			
Chicoutimi—Public Building	50,000 00	50,000 00	2 40
Selection of suitable site not made.			
Coaticook Public Building—Addition, alterations and improvements—To complete (Revote \$4,000)	8,000 00	8,000 00	6,632 68
Contract: Normand Morin & Bernard Maurice, \$24,260.73; payments, including final payment, \$6,350.73.			
Cowansville—Public Building (Revote \$50,000)	125,000 00	125,000 00	59,077 10
Site purchased from: C. E. Arsenault, \$15,000; Rodolphe Arsenault, \$15,000; Albert Bedard, \$28,000.			
Disraeli—Public Building	25,000 00	25,000 00	
A Dominion Public Buildings—Improvements and repairs and to authorize commitments against future years in the amount of \$100,000	900,000 00	900,000 00	766,987 47
Donnacona—Public Building (Revote \$35,000)	96,000 00	98,384 21	98,384 21
Site purchased from Patrick Pleau, \$5,900. Contract: Dave Devito, \$90,383.95; payment in full.			
Drummondville—Public Building	146,000 00	146,000 00	
Selection of suitable site not made.			
Granby Public Building—Addition, alterations and improvements (Revote \$15,000)	30,000 00	30,000 00	
Granby—Public Building	50,000 00	50,000 00	443 50
Selection of suitable site not made.			
Joliette Public Building—Addition	75,000 00	75,000 00	5,323 05
Contract: Alphonse Gratton, Inc., \$179,182; payments, \$4,275.			
Jonquiere—Public Building	25,000 00	25,000 00	

	Estimates	Allotments	Expenditures
Lachute Public Building—Addition and alterations	28,000 00	28,000 00	
Lacolle (Blackpool)—Building for Customs	490,000 00	490,000 00	256,452 32
Site purchased from: (a) Provincial Government of Quebec, \$3,253.95; (b) advance payment made to Estate of the late Cyrille Gagnon, \$7,500. Contract: J. J. Shea & Co., Ltd., \$567,143.52; payments, including final payment, \$218,584.58. Contribution to Shawinigan Water & Power Co., towards cost of new distribution line, \$23,000.			
La Malbaie Public Building—Addition and alterations	25,000 00	25,000 00	
Levis—Public Building	100,000 00	100,000 00	
Selection of suitable site not made.			
Malartic—Public Building	50,000 00	50,000 00	275 00
Selection of suitable site not made.			
Maniwaki Public Building—Addition and alterations (Revote \$14,000)	39,000 00	47,473.77	47,473 77
Contract: Gilles Ledoux, \$45,796.11; payments, \$45,296.11.			
Masson—Public Building (Revote \$35,000)	95,000 00	95,000 00	88,193 13
Site purchased from Emile Page, \$11,800. Contract: H. Dagenais, \$73,330; payments, \$72,430.			
Matane Public Building—Addition, Alterations and improvements	130,000 00	130,000 00	28,895 11
Site purchased from Charles Dube, \$12,070. Contract: Poudrier & Boulet, Ltée., \$138,449; payments, \$16,079.90.			
Mont Joli—Public Building (Revote \$50,000)	180,000 00	180,000 00	128,558 60
Contract: Ivanhoe Bosse, \$159,226; payments, \$121,203.86. Gabriel Desmeules received \$4,794.78 for plans and specifications.			
Montmagny—Public Building (Revote \$50,000)	180,000 00	180,000 00	68,271 56
Site purchased from Jules Samson, \$15,000. Contracts: (a) J. O. Lambert, \$212,738; payments, \$37,942.88; (b) J. P. Albert Normand, \$13,100 for clearing site and excavation work, payment in full.			
Montmorency Village—Public Building and site	35,000 00	35,000 00	22,000 00
Site purchased from Marc Edouard Cote, \$22,000.			
Montreal—Building for British and Foreign Mail (Revote \$255,000)	400,000 00	400,000 00	57,200 00
J. J. Perrault received \$57,200 for plans and specifications; to date, \$127,200.			
Montreal—Customs Building—Alterations and improvements	56,000 00	56,000 00	
Tenders not yet called.			
Montreal—Longueuil Postal Station—Addition and alterations (Revote \$37,000)	65,000 00	65,000 00	63,641 44
Contract: Armand Boisjoly, \$62,015; payment in full.			
Montreal—Delorimier Postal Station	25,000 00	25,000 00	
Montreal—Mount Royal Postal Station	60,000 00	60,000 00	491 45
Negotiations for purchase of site not completed.			
Montreal—Notre Dame de Grace Postal Station—Addition and alterations	56,000 00	56,000 00	
Plans and specifications not completed.			
Montreal—Postal Station "B" (Revote \$350,000)	450,000 00	450,000 00	182,591 48
Contracts: (a) A. F. Byers Construction Co., Ltd., \$1,360,939.75; payments, \$71,368.83; (b) Dominion Bridge Co., Ltd., (1) \$97,540 for supply, delivery and erection of structural steel and steel stack for lower portion of building; payments, \$78,103.12; (2) \$156,800 for upper portion of building; no payments. Archibald, Illsley & Templeton received \$32,255.24 for plans and specifications, etc.			
Montreal—Postal Terminal—Addition (Revote \$95,000)	770,000 00	770,000 00	221,791 47
Site purchased from William Louis Haldimand <i>et al</i> , \$155,000. J. J. Perrault received \$66,000 for plans and specifications; to date, \$96,000. Contracts: (a) Charles Duranceau, Ltée., \$3,004,025.63; no payments; (b) Dominion Bridge Co., Ltd., \$502,000, for supply and erection of structural steel; no payments.			

	Estimates	Allotments	Expenditures
Montreal—Postal Terminal—Parcel storage system—To complete (Revote \$9,100)	25,000 00	25,000 00	23,482 60
Contract: Mathews Conveyor Co., Ltd., \$89,350; payments, including final payment, \$23,482.60.			
Montreal—St. Henri Postal Station and Site	75,000 00	75,000 00	618 55
Plans and specifications not completed.			
Montreal—Youville Postal Station and Site	100,000 00	100,000 00	796 60
Plans and specifications not completed.			
Noranda—Public Building	70,000 00	70,000 00	
Selection of suitable site not made.			
Phillipsburg—Customs and Immigration Buildings	25,000 00	25,000 00	
Princeville—Public Building	25,000 00	25,000 00	
Quebec—Marine Stores Building—Elevator (Revote \$16,000)	33,000 00	33,000 00	29,579 60
Contract: Abel Ratte, \$29,520; payment in full.			
Quebec—Old Post Office Building—Elevators—To complete (Revote \$32,700)	35,000 00	35,000 00	28,792 49
Contract: A. Deslauriers & Fils, Ltée., \$86,094.25; payments, including final payment, \$28,792.49.			
Rimouski—Public Building (Revote \$55,000)	75,000 00	75,000 00	477 80
Plans and specifications not completed.			
Roberval Public Building—Addition and alterations	25,000 00	25,000 00	
Rock Island Customs and Immigration Building—Addition to site	60,000 00	60,000 00	
This project has been abandoned.			
St. Felicien—Public Building	35,000 00	35,000 00	243 66
St. Georges de Beauce—Addition to public building site	15,000 00	15,000 00	
St. Henri de Levis—Public Building (Revote \$25,000)	53,000 00	53,000 00	50,677 35
Contract: J. O. Lambert, \$48,541; payments, \$48,041.			
St. Jerome—Public Building	75,000 00	75,000 00	217 82
Contract: G. Archambault, Ltée., \$344,201; no payments.			
St. Raymond Public Building—Addition and alterations	20,000 00	20,000 00	
Ste. Therese de Blainville Public Building—Addition and alterations	25,000 00	25,000 00	24,953 55
Contract: Alphonse Gratton, Inc., \$59,781; payments, \$24,000.			
Sherbrooke—Public Building	450,000 00	450,000 00	244,587 60
Site purchased from: Philippe Breton, \$30,500 (including advance payment of \$16,250 in 1948-49); Dr. Lionel Groleau, \$96,000, interest in lieu of compensation for loss of rental, \$1,612.60; Mrs. J. Matteau, \$80,000 (including advance payment of \$52,000 in 1948-49); Germain Laundry received \$14,086.13, re claim for compensation for moving, etc.; payment of \$15,835.66 was made to the City of Sherbrooke for lowering existing street grade. Contract: C. Emile Morissette, Ltée., \$151,543; payments, \$34,200. Wilfrid Gregoire received \$38,002.99 for plans and specifications, etc.			
Thetford Mines Public Building—Addition, alterations and repairs (Revote \$60,000)	140,000 00	140,000 00	130,721 72
Contract: Amedee Laflamme, Engr., \$151,632.90; payments, \$125,995.90; to date, \$151,132.90. J. B. Gagnon received \$4,725.82 for plans and specifications, etc.			
Three Rivers Public Building—Addition (Revote \$45,000) ..	395,000 00	395,000 00	395,000 00
Contract: Romeo Martel, \$685,823.50; payments, \$381,047.98. J. L. Caron received \$13,662.33 for plans and specifications, etc.; to date, \$26,712.33.			
Val d'Or—Public Building (Revote \$70,000)	263,000 00	263,000 00	225,193 86
Contract: Alphonse Gratton, Inc., \$253,627.62; payments, \$220,608.56. J. S. Lefort received \$1,654.56 for plans and specifications, etc.; to date, \$8,953.05.			
Supplement as approved by Treasury Board (transfer from Vote 379)	10,857 98		
	<u>\$7,019,857 98</u>	<u>\$7,019,857 98</u>	<u>\$3,329,755 31</u>

A The total expenditures for this service were \$823,832.18, of which \$56,844.71 was charged to Vote 347, Public Buildings Generally—Repairs, etc. Minor repairs and improvements were made to 274 buildings. For each of the following buildings the expenditure was \$5,000 or over: Cantie Customs and Immigration Building, \$11,591; Coaticook Public Building, \$5,823.92; Hull, valuation of expropriated properties, \$22,417.08, including \$15,825.41 as payment in full under agreement, to Robert A. Rankin, Limited, and \$1,047.63 to Theo. Lanctot, to date, \$10,933.28; Lachine R.C.A.F. Depot, \$88,815.01, including \$6,512.95 as payment in full to C. Howard Simpkin, Ltd., for installation of electrical power meters for 35 buildings and \$3,775.90 as final payment to Combustion Engineering Corporation, Ltd., on a contract of \$10,727 for supply and installation of a stoker for the Central Heating Plant; Magog Public Building, \$7,681.07.

Montreal: Canadian Converters Building, \$22,362.07, including \$20,016.40 as final payment to Alphonse Gratton, Inc., on a contract of \$31,693 for the installation of a passenger elevator; Canadian National Railways, New Terminal Building, \$5,063.60; Charpentier Building, \$5,172.99; Hudson Bay Building, \$10,509.34; New Examining Warehouse, \$42,442.38; Old Examining Warehouse, \$40,961.81, including \$15,209.81 as payment in full to E. G. M. Cape & Co. on a cost plus 10 per cent contract for alterations; Old Inland Revenue Building, \$11,618.25; Pascal Building, \$23,230.45, including \$9,420 as payment in full to C. Howard Simpkin, Ltd., for electrical installations; Postal Station "C", \$5,953.08; Postal Station Hochelaga, \$5,153.97; Postal Station Place d'Armes, \$104,341.36, including \$60,904.37 as final payment to R. F. Walsh Co., Ltd., on a contract of \$64,557.52 (cost plus fixed fee of \$8,000) for repairs and repointing of stonework; Postal Station Rosemount, \$6,542.86; Postal Terminal Building, \$18,987.99; War Assets Corporation Building, \$31,401.96; sundry buildings, \$7,799.90 as payment in full to Beaver Master's Services on a contract for cleaning windows.

Quebec: Custom House, \$6,692.39; Postal Terminal Building, \$13,257.80; Post Office (Uptown), \$8,898.86; St. Jean, Dawson College, \$12,070, including \$7,091.63 as payment in full to McGill University for repairs to understructure of certain buildings; Sherbrooke, Belanger Building, \$5,444.69; Three Rivers Public Building, \$5,933.91; Valleyfield Public Building, \$6,615.90.

Votes 335, 862 and 596 Dominion Public Buildings—Construction, Repairs and Improvements, Ontario

	Estimates	Allotments	Expenditures
Agincourt—Public Building	17,000 00	17,000 00	7,445 85
Contract: C. A. Smith Contracting Co., Ltd., \$14,092; payments, \$7,177.50.			
Barrie—Public Building	150,000 00	150,000 00	300 00
Negotiations for purchase of site not completed.			
Beamsville—Public Building	25,000 00	25,000 00	
Belleville—Public Building (Revote \$52,000)	100,000 00	100,000 00	675 00
Negotiations for purchase of site not completed.			
Bowmanville Public Building—Addition and alterations	25,000 00	25,000 00	220 00
Brantford Public Building—Elevator	8,500 00	8,500 00	6,700 00
Contract: J. Cober, \$6,700; payment in full.			
Burlington Public Building—Addition and alterations	25,000 00	25,000 00	
Chapleau—Public Building (Revote \$25,000)	146,500 00	146,500 00	121,596 84
Site purchased from Mrs. Clarendia Serre, \$1,200. Contract: Hill-Clark-Francis, Ltd., \$143,931; payments, \$114,565.90.			
Chatham—Public Building (Revote \$50,000)	150,000 00	150,000 00	
Negotiations for purchase of site not completed.			
Colborne—Public Building	25,000 00	25,000 00	
Cornwall—Public Building (Revote \$50,000)	200,000 00	200,000 00	275 00
Plans and specifications not completed.			
Delhi—Public Building (Revote \$25,000)	130,000 00	130,000 00	99,166 77
Contract: Pilkey-Noble Construction Co., Ltd., \$119,799.76; payments, \$96,283.57.			
A Dominion Public Buildings—Improvements and repairs and to authorize commitments against future years in the amount of \$100,000	900,000 00	900,000 00	751,644 80
Dundas Public Building—Addition and alterations (Revote \$20,000)	40,000 00	40,000 00	38,833 20
Contract: James Kemp Construction, \$39,149; payments, \$38,649.			
Englehart—Public Building	25,000 00	25,000 00	4 00
Fergus Public Building—Addition and alterations (Revote \$29,000)	120,000 00	120,000 00	18,030 70
Contract: Pilkey-Noble Construction Co., Ltd., \$105,101; payments, \$16,659.90.			

	Estimates	Allotments	Expenditures
Fort Erie Customs Building—Addition and alterations (Revote \$50,000)	75,000 00	75,000 00	17,523 66
Contract: Robertson Construction & Engineering Co., Ltd., \$49,743; payments, \$15,991.70.			
Fort William Customs Building—Addition, alterations and improvements	25,000 00	25,000 00	248 84
Geraldton—Public Building (Revote \$24,500)	138,000 00	138,000 00	116,813 21
Contract: Geraldton Millworks, \$129,268.83; payments, \$114,136.98.			
Hamilton—Office Building (Revote \$100,000)	300,000 00	300,000 00	116,051 63
Site purchased from Board of Education of City of Hamilton, \$215,000 (including advance payment of \$99,000 in 1948-49).			
Kenora Public Building—Addition, alterations and improvements	18,000 00	18,000 00	15,451 57
Contract: R. Sigurdson, \$81,643.80; payments, including final payment, \$14,967.93.			
Kingston—New Public Building	25,000 00	25,000 00	
Little Current—Public Building (Revote \$50,000)	180,500 00	180,500 00	133,970 48
Contract: C. G. Carrington Construction Co., \$176,893.22; payments, \$131,270.19.			
London—Alterations to Postal Accommodation in C.N.R. Station	25,000 00	25,000 00	
Markdale—Public Building	25,000 00	25,000 00	
Niagara Falls—Customs Building	25,000 00	25,000 00	
North Bay Public Building—Addition to site	60,000 00	60,000 00	261 37
This project has been abandoned.			
Oshawa—Public Building	25,000 00	25,000 00	
Ottawa—Additions to Mines and Resources sites on Booth and Le Breton Streets (Revote \$33,000)	500,000 00	500,000 00	280,476 45
Site purchased from: (a) Arthur Boissoneault, \$7,500; Michael Briglio, \$6,700; Peter Byskov, \$6,500; Edna A. Campbell and Colin Campbell, \$34,000; Leo Creppin, \$10,250; Louis Defalco and Rose Defalco, \$7,650; Aldege Deschamps, \$14,500; Annie Held, \$3,000; Thomas Arthur Hunt, \$20,000; John Kovalyk, Mary Kovalyk and Rita Zydchuski, \$3,500; Joseph Krzyzewski, \$4,800; Guisepppe Licari, \$23,500; Lawrence Licari, \$17,750; William Monk and Mary Monk, \$6,000; Joseph O'Brien, \$3,300; Henry Parsons and Mary Parsons, \$8,300; Clayton F. Phelps, \$3,025; Lucien Prudhomme and Winnifred Prudhomme, \$9,000; Arthur S. Rideout and Cora G. Rideout, \$9,500; Mrs. Florence Renaud Romaine, \$9,000; Reginald M. Worby and Amelia Worby, \$8,200; Martha Young, \$7,500; (b) advance payments made to: Alexander Asquini and Mary Asquini, \$10,000; Joseph Capogreco, \$9,000; Eugenio Chiarelli, \$20,000; William Tokar, \$13,000.			
Ottawa—Addition to Physical Metallurgy Laboratory (Revote \$12,000)	50,000 00	50,000 00	18,310 90
Contract for the construction of Building D: Alex. I. Garvock, Ltd., \$99,143.50; final payment, \$18,310.90.			
Ottawa—Building for Department of Veterans Affairs (Revote \$100,000)	1,300,000 00	1,300,000 00	340,964 33
Contract: Taggart Construction, Ltd., \$164,940.09, for demolition and general excavation work required for the East Building; payment in full. Allward and Gouinlock received \$175,000 for plans and specifications.			
Ottawa—Central Experimental Farm—Accommodation for Staff (Revote \$6,500)	10,000 00	10,000 00	4,728 52
Contract: A. Lanctot Construction Co., \$12,772.60; final payment, \$3,717.70.			
Ottawa—Central Experimental Farm—Insecticide Building ..	35,000 00	35,000 00	107 23

	Estimates	Allotments	Expenditures
Ottawa—Central Heating Plant—Addition, alterations and improvements	50,000 00	50,000 00	10,817 58
Contract: Robert Strang, \$8,765, for painting; payment in full. H. H. Angus and Associates, Ltd., received \$1,970.20 for plans and specifications.			
Ottawa—Departmental Office Building (Revote \$175,000)	350,000 00	350,000 00	272,912 55
Site purchased from: (a) Alexander Fleck, Ltd., \$40,000; Harvey Frederick Leduc, \$10,000; Albert Quesnel, \$175,000 (including advance payment of \$30,000 in 1947-48); Ernest St. Germain, \$1,350; (b) advance payment made to Mrs. Grace Olivier, \$15,000. Ross, Patterson, Townsend and Heughan received \$58,388 for plans and specifications.			
Ottawa—East Block—Improvements	400,000 00	400,000 00	375,574 78
Contract, cost plus fees amounting to \$11,300 on \$161,300, plus 6 per cent on additional expenditure; Doran Construction Co., Ltd., \$625,000; payments, \$368,272.15; to date, \$613,833.17.			
Ottawa—Fuel Research Laboratory—Alterations and improvements	50,000 00	50,000 00	22,259 72
Contract: H. Dagenais, \$62,667.37; payments, \$22,069.80.			
Ottawa—Improvements to heating in, Woods and Canadian Buildings (Revote \$70,000)	85,000 00	85,000 00	46,150 55
Contracts: (a) E. Leonard & Sons, Ltd., \$60,103, for supply and installation of new boilers; payments, \$20,708.55; to date, \$40,778.55; (b) Wilfrid D. St. Cyr, \$38,685.12, for piping; payments, \$24,716.54.			
Ottawa—Laboratory accommodation for Department of Mines and Resources	110,000 00	110,000 00	56,835 96
Contracts: (a) J. E. Copeland, \$29,064.50, for erection and closing in of Quonset huts; payment in full; (b) H. Dagenais, \$124,780, for interior construction; payments, \$25,469.10.			
Ottawa—Mechanical Shop and Stores Building for Department of Mines and Resources	50,000 00	50,000 00	
Plans completed but tenders not called.			
Ottawa—Toward Accommodation for Department of Mines and Resources	50,000 00	50,000 00	
Plans delayed owing to setting up of the new Department of Citizenship and Immigration.			
Ottawa—National Research Council—Improvements and repairs—to complete (Revote \$7,400)	13,000 00	13,000 00	8,115 15
Contract, cost plus fixed fee of \$8,000 on \$118,140, plus 5 per cent on additional expenditure: H. Dagenais, \$234,772.85; payments, including final payment, \$8,115.15.			
Ottawa—New Supreme Court Building—Rehabilitation, completion and furnishing	300,000 00	300,000 00	166,062 22
Contract, cost plus fixed fee of \$1,500: Doran Construction Co., Ltd., \$15,000 (exclusive of new stone), for repairs to granite walks, steps, etc.; payments, \$6,935.37. Ernest Cormier received \$7,990.10 for plans and specifications; to date, \$9,433.29. Other payments were made to: Art Woodwork, Ltd., furniture, \$40,748.32; to date, \$63,612.69; B.B. Electric Co., Ltd., electrical work, \$35,041.77; to date, \$37,041.77; Philippe Beaubien & Cie., new fixtures, \$11,710.95; C. J. Dryden, repairs to air conditioning, etc., \$7,000; Missisquoi Stone & Marble Co., repairs to marble work, \$5,605.34; Henry Morgan & Co., Ltd., rugs, \$16,366.67, furniture, \$21,007.50; John C. Preston, furniture, \$8,015.			
Ottawa—Prime Minister's Residence—Repairs, alterations and improvements	35,000 00	35,000 00	30,004 18
Contract, cost plus fixed fee of \$10,000: Alex. I. Garvock, Ltd., \$168,000; payments, \$24,799.18. Allward and Gounilock received \$5,000 for plans and specifications.			

	Estimates	Allotments	Expenditures
Ottawa—Records Storage Building—Alterations and improvements	340,000 00	340,000 00	301,810 07
Contract: Thomas Fuller Construction Co., Ltd., \$380,255.10; payments, \$301,810.07.			
Ottawa—Royal Canadian Mint—Addition and alterations ...	50,000 00	50,000 00	1,000 00
The payment was made to H. Gordon Hughes for contract drawings, etc., prepared for the construction of the Refinery.			
Ottawa—Storage accommodation at Uplands Airport	25,000 00	25,000 00	
Ottawa—Testing Laboratory for Department of Public Works (Revote \$50,000)	223,000 00	223,000 00	
Plans and specifications not completed.			
Pelee Island—Building for Department of National Revenue (Revote \$5,000)	20,000 00	20,000 00	17,136 36
Contract: Detroit River Construction, Ltd., \$16,175; payment in full.			
Pembroke—Public Building (Revote \$25,000)	100,000 00	100,000 00	388 00
Negotiations for purchase of site not completed.			
Peterborough—Public Building (Revote \$50,000)	100,000 00	100,000 00	
Plans and specifications not completed.			
Pictou Public Building—Addition and alterations	25,000 00	25,000 00	208 67
Port Arthur—Public Building and Purchase of Site	150,000 00	150,000 00	101,442 46
Site purchased from: Charles Donati, \$40,000; Jung Shing Dor, Bo Chung Jung and Hugh Chung Jung, \$8,500; Imperial Oil Limited, \$40,000; Nicodemo Vigliarolo, \$12,000.			
Port Colborne Public Building—Addition and alterations ...	26,000 00	26,000 00	65 37
St. Thomas—Public Building	75,000 00	75,000 00	55,149 00
Site purchased from the Corporation of the City of St. Thomas, \$55,000.			
Sault Ste. Marie—Public Building	265,000 00	265,000 00	193,794 30
Contract, cost plus fixed fee of \$24,225 on \$594,710, plus 3½ per cent on additional expenditure: McLarty Bros. & Brodie, \$770,000; payments, \$192,581.29; to date, \$765,710.50.			
South Porcupine—Public Building	75,000 00	75,000 00	84 50
Negotiations for purchase of site not completed.			
Sudbury—Public Building Site	165,000 00	165,000 00	870 28
Negotiations for purchase of site not completed.			
Tecumseh—Public Building (Revote \$31,000)	50,000 00	50,000 00	4,836 91
Contract: Meyns Construction Co., \$65,137; payments, \$4,353.30.			
Terrace Bay—Public Building	25,000 00	25,000 00	251 00
Tillsonburg Public Building—Addition and alterations	25,000 00	25,000 00	
Timmins—Public Building	50,000 00	50,000 00	
Plans and specifications not completed.			
Toronto—City Delivery Building—Extension, restoration, mechanical equipment and addition to site (Revote \$150,000)	300,000 00	300,000 00	222,581 00
Contracts: (a) H. A. Wickett Co., Ltd., for rehabilitation and roof addition, \$962,854.16; payments, including final payment, \$126,220.25; (b) Mathews Conveyor Co., Ltd., (1) for Post Office conveying machinery, etc., \$318,179.74; payments, including final payment, \$17,973.28; (2) for additional Post Office equipment, \$6,374.70; payment in full. Charles B. Dolphin received \$70,947.32 for plans and specifications, etc.; to date, \$133,103.74.			
Toronto—Postal Station on St. Clair Avenue (Revote \$85,000)	125,000 00	125,000 00	25,045 00
Site purchased from: Albert Grainger, \$8,500; Elizabeth Jones, \$8,500; George White and Etta White, \$8,000.			
Toronto—Postal Station "B"	100,000 00	100,000 00	
This project has been abandoned.			
Toronto—Postal Station "D"—Addition and alterations	25,000 00	25,000 00	
Toronto—Postal Station "E" (Revote \$30,000)	100,000 00	100,000 00	1,300 00
Plans and specifications not completed.			

	Estimates	Allotments	Expenditures
Welland Public Building—Addition, fittings and improvements (Revote \$50,000)	250,000 00	250,000 00	92,811 16
Contract: R. Timms Construction & Engineering, Ltd., \$266,787.20; payments, \$92,388.79.			
Windsor—Addition and alterations to Walkerville Postal Station	25,000 00	25,000 00	
	<u>\$9,110,500 00</u>	<u>\$9,110,500 00</u>	<u>\$4,097,307 12</u>

A The total expenditures for this service were \$898,909.31, of which \$147,264.51 was charged to Vote 347, Public Buildings Generally—Repairs, etc. Minor repairs and improvements were made to 433 buildings. For each of the following buildings the expenditure was \$5,000 or over: Arnprior Public Building, \$7,059.45, including \$6,100 as payment in full to W. A. Whyte on a contract for installation of an electric clock system; Brampton Public Building, \$5,595.92; Brantford Public Building, \$6,981.52; Hamilton, Adams-Arliss Building, \$5,137.11; Hamilton Public Building, \$21,976.04, including \$5,310.90 as payment in full to Windsor Painting and Decorating Company on a contract for repairs and interior painting; Hawkesbury Public Building, \$7,166.97; Hurdman's Bridge, Grey Nuns of the Cross Building, \$83,090.60, including \$80,496.70 as payment in full to J. E. Copeland Co., Ltd., on a contract for alterations for the National Research Council; Kemptville Post Office, \$10,195.87, including \$10,068.82 as payment in full to Anderson's Department Store, Ltd., on a contract for repairs, painting, etc.; Kingston, Richardson Building, \$11,277.91; London Post Office (new), \$7,644.78; London, Westmount Building, \$5,442.44; Midland Public Building, \$9,091.62; Port Arthur Custom House, \$8,292.05; Port Hope Public Building, \$26,178.91, including \$24,976 as payment to Bradford-Hoshal, Limited, on a contract of \$25,476 for repairs, etc.; Rockcliffe, R.C.A.F. Station, \$16,510.02; Sault Ste. Marie Public Building (new), \$5,499.36; Sault Ste. Marie Public Building (old), \$18,188.19; Smiths Falls Public Building, \$8,266.30, including \$6,675 as payment in full to James I. Brenagh for repairs and painting; Sudbury Public Building, \$10,866.07.

Toronto: City Delivery Building, \$15,468.92; Dominion Public Building, \$58,922.19; Dominion Stores Building, \$6,921.91; Johnston Building, \$11,717.33; Post Office (main), \$25,560.85; Postal Station "A", \$54,016.22, including \$42,492.50 as payment to J. O. Dougall, Limited, on a contract of \$42,692.50 for repairs and interior painting; Postal Station "H", \$9,985.75; Tip-Top Building, \$13,216.12; York Piper Building, \$27,245.37.

Uplands Airport, \$14,924.75, including \$8,631.23 as final payment to Doran Construction Co., Ltd., on an agreement (cost plus fixed fees amounting to \$1,125, plus 10 per cent on expenditure over \$8,500), for repairs and improvements to 2 buildings; total payments, \$17,631.23; Winchester Public Building, \$30,113.42, including \$30,018 as payment to A. Amyot & Fils on a contract of \$30,408 for alterations; Windsor Public Building, \$8,558.94; Woodstock Public Building, \$6,450.77.

Votes 336 and 863 Dominion Public Buildings—Construction, Repairs and Improvements, Manitoba

	Estimates	Allotments	Expenditures
Beausejour Public Building—Addition and Alterations	25,000 00	25,000 00	4 77
Brandon Public Building—Addition and alterations	30,000 00	30,000 00	146 85
Brandon—New Public Building—Addition and alterations	50,000 00	50,000 00	20,039 10
Site purchased from the City of Brandon, \$20,000.			
Boissevain Public Building—Addition and alterations	30,000 00	30,000 00	
A Dominion Public Buildings—Improvements and repairs and to authorize commitments against future years in the amount of \$50,000	205,000 00	205,000 00	109,355 90
Emerson—Buildings for Customs and Immigration	25,000 00	25,000 00	
Flin Flon—Public Building (Revote \$100,000)	184,000 00	184,000 00	42,800 60
Site purchased from: Luisa Czettisch, \$11,000; Hudson Bay Mining and Smelting Co., Ltd., \$8,000. Contract: P. W. Graham & Sons, Ltd., \$224,033.72; payments, \$14,686.58. Moody and Moore received \$6,681.07 for plans and specifications.			
Grandview—Public Building	49,000 00	49,000 00	1,649 93
Site purchased from W. G. Chaloner, \$1,500.			
Killarney—Public Building	25,000 00	25,000 00	
Pine Falls—Public Building (Revote \$35,000)	115,000 00	115,000 00	94,231 07
Site purchased from Manitoba Paper Co., Ltd., \$2,676.80. Contract: Bird Construction Co., Ltd., \$106,726.63; payments, \$89,537.07.			

	Estimates	Allotments	Expenditures
Shoal Lake—Public Building	25,000 00	25,000 00	
St. Vital Public Building—Addition and alterations—To complete	8,000 00	8,000 00	6,513 01
Contract: G. A. Baert, \$20,162.15; payments, including final payment, \$5,923.25.			
Swan River—Accommodation for the Postal Service	25,000 00	25,000 00	
Winnipeg—Postal accommodation at Canadian National Railways Station (Revote \$75,000)	100,000 00	100,000 00	33,290 65
Site purchased from: George Hirtle and Robert Miller, \$7,500 and costs, \$1,195.10, of which the City of Winnipeg received \$1,781.38 plus interest, \$133.35; Consolidated Motors, Ltd., \$13,146.89; Donald Szajnoba, \$8,500.			
Winnipeg—Postal Station "F"—Addition and alterations (Revote \$20,000)	30,000 00	30,000 00	11,419 26
Contract: G. A. Baert, \$16,033; payments, \$11,322.90.			
Winnipeg—Public Building and Site	250,000 00	250,000 00	169,398 73
Site purchased from: Arthur Owen Crichton, \$18,000; John Oscar Ehnebon, \$45,901.98; Saul Fordman, \$12,270.67; Henry Samuel Walter Foreman, \$26,692.51; interest, \$108.23; William Muir Hills, \$6,000; Estate of the late Melinda Alice Jones, \$12,200; Standard Plumbing & Heating Co., Ltd., \$17,314.45; Wasalena Terleski and Nicholas Kapchynski, \$9,630; Frances Trickey Mills Webb, \$15,000.			
	<u>\$1,176,000 00</u>	<u>\$1,176,000 00</u>	<u>\$ 488,849 87</u>

A The total expenditures for this service were \$117,529.60, of which \$8,173.70 was charged to Vote 347, Public Buildings Generally—Repairs, etc. Minor repairs and improvements were made to 93 buildings. For each of the following buildings the expenditure was \$5,000 or over: Dauphin Public Building, \$5,320.45; Winnipeg: Cadomin Building, \$10,948.55; Columbus Hall, \$11,059.17, including \$8,154 as final payment to G. A. Baert on a contract of \$30,366 for alterations for Food and Drug Laboratory; Federal Building, \$21,488.46, including \$2,694.90 as final payment to McBain & Jack on a contract of \$6,339.90 for alterations to the ventilating system, Post Office (Main), \$13,542.01.

Votes 337, 864 and 597 Dominion Public Buildings—Construction, Repairs and Improvements, Saskatchewan

	Estimates	Allotments	Expenditures
Balcarres—Public Building	25,000 00	25,000 00	
A Dominion Public Buildings—Improvements and repairs and to authorize commitments against future years in the amount of \$50,000	250,000 00	250,000 00	174,706 49
Eston—Public Building	25,000 00	25,000 00	3,560 28
Site purchased from the Town of Eston, \$3,500.			
Humboldt Public Building—Addition and alterations	42,000 00	42,000 00	
Ituna—Public Building	40,000 00	40,000 00	300 00
Langenburg—Public Building	35,000 00	35,000 00	2,300 00
Site purchased from Mrs. Mary Anne Berger, \$2,000.			
Melfort Public Building—Addition and alterations	35,000 00	35,000 00	
Moose Jaw Public Building—Addition and alterations	35,000 00	35,000 00	
North Portal—Building for Customs and Immigration (Revote \$65,000)	115,000 00	115,000 00	26,998 18
Site purchased from: R. A. Collier, \$2,681; Charles G. Davis and Mary G. Davis, \$15,200; Percy H. Davis, \$3,500; village of North Portal, \$2,000; The Anglican Synod of the Diocese of Qu'Appelle, \$1,835; Mrs. Martha Zachor, \$1,500.			
Prince Albert Public Building—Addition and alterations	385,000 00	385,000 00	328,938 05
Contract: Harvey Lunam Construction Co., \$410,832.50; payments, \$326,694.55.			

	Estimates	Allotments	Expenditures
Regina —Accommodation for the Taxation Division of the Department of National Revenue	200,000 00	200,000 00	37,427 52
Site purchased from: Assiniboia Club of Regina, \$8,100; Estate of William M. Longworthy, \$11,000; Saskatchewan Motor Co., Ltd., \$18,000.			
Regina Post Office Building—Alterations and improvements	40,000 00	40,000 00	
Regina—Purchase of and alterations to Old Merchants Bank Building	75,000 00	75,000 00	50 00
This project has been abandoned.			
Rosetown—Public Building	143,000 00	143,000 00	107,436 78
Site purchased from the Rosetown Presbyterian Church, \$8,400.			
Contract: Piggott Construction Co., \$141,404.69; payments, \$96,667.13.			
Saltcoats—Purchase of and alterations to Building for Postal purposes	5,500 00	5,500 00	3,500 00
Building purchased from Mrs. M. P. Fea, \$3,500.			
Saskatoon—Public Building—Addition and alterations	150,000 00	150,000 00	
Plans and specifications not completed.			
Saskatoon—Purchase, additions and alterations to London Building for Department of Veterans Affairs	175,000 00	175,000 00	500 00
Negotiations for the purchase of the building not completed.			
Shaunavon—Purchase of and alterations to building to accommodate Post Office and Royal Canadian Mounted Police	30,000 00	30,000 00	
St. Walburg—Public Building (Revote \$20,000)	80,000 00	80,000 00	72,188 57
Contract: Shoquist Construction, Ltd., \$70,545.80; payments, \$70,045.80.			
Swift Current Public Building—Addition and alterations ...	25,000 00	25,000 00	
Tisdale Public Building—Addition and alterations	25,000 00	25,000 00	3 94
Weyburn Public Building—Addition and alterations	25,000 00	25,000 00	
	<u>1,960,500 00</u>	<u>1,960,500 00</u>	<u>\$ 757,909 81</u>

A The total expenditures for this service were \$187,323.09, of which \$12,616.60 was charged to Vote 347, Public Buildings Generally—Repairs, etc. Minor repairs and improvements were made to 126 buildings. For each of the following buildings the expenditure was \$5,000 or over: Humboldt Public Building, \$6,695.84; Lanigan Public Building, \$5,264.78; Maple Creek Public Building, \$7,895.26; Moose Jaw Public Building, \$10,891.77; Regina Post Office, \$21,387.72, including \$9,887 as payment in full to W. R. Talbot & Co. on a contract for interior painting; Regina Saskatchewan Motors Building, \$5,839.61; Saskatoon Post Office (new), \$29,714.47, including \$11,016.60 as final payment to Ernest Edward Williams on a contract of \$15,585 for interior painting; Weyburn Public Building, \$6,066.89.

Votes 338 and 365 Dominion Public Buildings—Construction, Repairs and Improvements, Alberta

	Estimates	Allotments	Expenditures
Banff—Public Building	25,000 00	25,000 00	
Bonnyville—Public Building	25,000 00	25,000 00	6,200 00
Site purchased from Henri Lirette, \$6,200.			
Chief Mountain—Customs and Immigration Building (Revote \$75,000)	120,000 00	120,000 00	
Plans and specifications not completed.			
Courts—Buildings for Customs and Immigration (Revote \$133,000)	175,000 00	175,000 00	20,387 48
Site purchased from: Canadian Pacific Railway Co., \$800; H. H. Smith, \$19,000.			
A Dominion Public Buildings—Improvements and repairs and to authorize commitments against future years in the amount of \$50,000	205,000 00	205,000 00	178,039 41
Edmonton—Addition and alterations to South Edmonton Postal Station	80,000 00	80,000 00	62,912 81
Contract: James C. Haddow, \$72,364; payments, \$61,266.60.			

	Estimates	Allotments	Expenditures
Edmonton—Postal Terminal—Including mail handling equipment (Revote \$50,000)	650,000 00	650,000 00	647,453 15
Site purchased from Mrs. Jennie Rekush, \$14,000 (including advance payment of \$7,000 in 1946-47), taxed costs, \$835.35. Contract: W. C. Wells Construction Co., Ltd., \$1,082,809.43; payments, \$599,622.72; to date, \$886,618.87. Payments re agreement (cost plus) with the Northwest Utilities, Limited, to re-route gas main amounted to \$31,719.67. The Canadian National Railways received \$8,082.31 for plans and specifications, etc.; to date, \$32,154.13.			
Edmonton—Public Building (Revote \$80,000)	150,000 00	150,000 00	
Selection of suitable site not made.			
Grande Prairie—Public Building	50,000 00	50,000 00	
Selection of suitable site not made.			
Leduc—Public Building	100,000 00	100,000 00	526 96
Contract: Bird Construction Co., Ltd., \$155,938; no payments.			
Lethbridge—Customs Building	50,000 00	50,000 00	
Selection of suitable site not made.			
Lethbridge Public Building—Elevator	25,000 00	25,000 00	
Macleod—Public Building (Revote \$25,000)	60,000 00	60,000 00	13,754 93
Contract: Bird Construction Co., Ltd., \$142,548.50; payments, \$12,478.50.			
Peace River Public Building—Local improvements	8,500 00	8,500 00	5,375 00
The payment was a contribution to the Town of Peace River towards the cost of water and sewer services.			
Red Deer—Public Building (Revote \$50,000)	100,000 00	100,000 00	184 56
Contract: Hornstrom Brothers, \$361,468; no payments.			
	<u>\$1,823,500 00</u>	<u>\$1,823,500 00</u>	<u>\$ 934,834 30</u>

A The total expenditures for this service were \$257,104.25, of which \$79,064.84 was charged to Vote 347, Public Buildings Generally—Repairs, etc. Minor repairs and improvements were made to 141 buildings. For each of the following buildings the expenditure was \$5,000 or over: Calgary: Customs Examining Warehouse, \$17,487.78; Hudson Bay Building, \$11,088.24, including \$8,950 as payment in full to Applicators, Limited, on a contract for painting; Northern Electric Building, \$12,065.38; Post Office, \$43,498.19, including \$11,464.75 as payment in full to W. T. Scott on a contract for new floor, and \$6,058.99 as final payment to Wilkinson Electric Co., Ltd., on a contract of \$11,998 for alterations and improvements to lighting (\$5,939.01 was paid from Vote 339, Department of Public Works, 1949); Traders' Building, \$21,687.71; Edmonton Post Office, \$53,365.75, including \$31,385 as payment in full to Jas. C. Haddow for rebuilding postal screen, etc., and \$10,363.63 as final payment to Sunley Electric Co. on a contract of \$17,423.13 for improvements to lighting; Lethbridge Public Building, \$7,052.08; Medicine Hat Public Building, \$16,532.06, including \$7,076.53 as payment in full to Orton Alvin MacLean for improvements to the electrical system; Olds Post Office, \$6,840.04.

Votes 339 and 866 Dominion Public Buildings—Construction, Repairs and Improvements, British Columbia

	Estimates	Allotments	Expenditures
Abbotsford—Public Building	91,000 00	91,000 00	324 61
Contract: Allan & Viner Construction Co., Ltd., \$106,549; no payments.			
A Dominion Public Buildings—Improvements and repairs, and to authorize commitments against future years in the amount of \$50,000	400,000 00	400,000 00	270,640 44
Douglas—Buildings for Customs and Immigration	120,000 00	120,000 00	
Negotiations for purchase of site not completed.			
Duncan Public Building—Addition and alterations	27,000 00	27,000 00	119 30
Haney—Public Building (Revote \$47,000)	132,000 00	132,000 00	84,760 22
Site purchased from: Gordon Henry Stephens, \$6,500; Catherine May Warrender, \$8,300. Contract: C. J. Oliver, Limited, \$115,397; payments, \$67,857.57.			
Huntingdon—Buildings for Customs and Immigration	10,000 00	10,000 00	280 00

DEPARTMENT OF PUBLIC WORKS

V—45

	Estimates	Allotments	Expenditures
Kingsgate—Customs and Immigration Building	100,000 00	100,000 00	151 02
Plans and specifications not completed.			
Ladner—Public Building	80,000 00	80,000 00	245 89
Contract: Allan & Viner Construction Co., Ltd., \$96,780; no payments.			
Langley Prairie Public Building (Revote \$75,000)	139,000 00	139,000 00	137,294 99
Contract: C. J. Oliver, Limited, \$135,531.61; payments, \$135,031.61.			
Nanaimo—Public Building	50,000 00	50,000 00	133 96
Plans and specifications not completed.			
New Westminster Public Building—Addition, alterations and improvements	100,000 00	100,000 00	
Negotiations for purchase of site not completed.			
North Vancouver—Postal Station	250,000 00	250,000 00	215,768 60
Contract: Dawson & Hall, Limited, \$256,183.47; payments, \$213,104.79.			
Ocean Falls—Public Building (Revote \$40,000)	123,000 00	123,000 00	105,925 80
Contract: James L. Galloway, \$111,984; payments, \$100,863.90. William K. Noppe received \$4,613.55 for plans and specifications, etc.; to date, \$5,603.55.			
Osoyoos—Customs and Immigration Buildings (Revote \$40,000)	100,000 00	100,000 00	300 00
Negotiations for purchase of site not completed.			
Pacific Highway—Customs Building	25,000 00	25,000 00	81 60
Pentiction Public Building—Addition and alterations	45,000 00	45,000 00	
Prince George Public Building—Addition and alterations ..	25,000 00	25,000 00	
Smithers—Public Building	50,000 00	50,000 00	2,000 00
Site purchased from the Benevolent and Protective Order of Elks, Smithers, B.C., \$2,000.			
Vancouver—Alvin Estates Building—Purchase, alterations and extension (Revote \$800,000)	1,100,000 00	1,100,000 00	1,681,897 81
Site purchased from Alvin Estates, Limited, \$1,059,557.56. Contract, cost plus fee of \$1,500: Allan & Viner Con- struction Co., Ltd., for completion of 4 floors, \$21,277.25; payment in full.			
Vancouver—Begg Building—Purchase, alterations and exten- sion (Revote \$380,000)	\$20,000 00	\$81,409 39	\$81,409 39
Contract, cost plus fixed fee of \$25,000 on \$850,000, plus 3 per cent on additional expenditure: Allan & Viner Construction Co., Ltd., \$1,399,022.89; payments, includ- ing final payment, \$957,418.67. Ross A Lort received \$23,990.72 for plans and specifications, etc., to date, \$36,265.26.			
Vancouver—Post Office Building and Site (Revote \$250,000) Site purchased from: Alexander Buick, \$8,000; Canada Nut Company, Ltd., \$30,000; Barbara M. Murray, \$9,000; Neils Rasmussen and Blanche Rasmussen, \$11,500; Royal Trust Company, \$10,600; City of Vancouver, \$7,500; Robert W. Wyllie, \$9,000.	900,000 00	900,000 00	\$8,063 50
Vancouver—Addition and Alterations to Postal Station at Sea Island Airport	17,000 00	17,000 00	10,152 80
Contract: Moncrieff Construction Co., Ltd., \$10,025; pay- ment in full.			
Vancouver—Building for Customs	100,000 00	100,000 00	50,449 81
C. B. K. Van Norman received \$50,449.81 for plans and specifications.			
Vanderhoof—Accommodation for Government Telegraph Ser- vice	6,000 00	6,000 00	2,000 00
Site purchased from Estate of Glen Lee, \$2,000.			
Victoria Astrophysical Observatory—Repairs, alterations and improvements—To complete	10,000 00	10,000 00	9,484 00
Contract: James McDonald Construction Co., Ltd., \$42,190; final payment, \$9,484.			

	Estimates	Allotments	Expenditures
Victoria—Public Building (Revote \$50,000)	350,000 00	350,000 00	203,768 29
Site purchased from Diggon-Hibben, Ltd., \$130,000 (including advance payment of \$90,000 in 1948-49), costs, \$4,619.34. Contract: Northern Construction Co. & J. W. Stewart, Ltd., \$2,062,700; payments, \$149,225.89. P. Leonard James received \$9,282.05 for plans and specifications, etc.; to date, \$79,182.05.			
White Rock—Public Building (Revote \$25,000)	65,000 00	65,000 00	32,286 43
Site purchased from James Lee Monahan and Albert Victor Gay, \$27,000. Contract: C. J. Oliver, Limited, \$135,219; payments, \$4,632.52.			
Supplement as approved by Treasury Board (transfer from Vote 379)	161,409 39		
	<u>\$5,396,409 39</u>	<u>\$5,396,409 39</u>	<u>\$3,277,538 46</u>

A The total expenditures were \$278,267.89, of which \$7,627.45 was charged to Vote 347, Public Buildings Generally—Repairs, etc. Minor repairs and improvements were made to 189 buildings. For each of the following buildings the expenditure was \$5,000 or over: Alert Bay Customs Building, \$10,545, payment in full to T. Westerlund on a contract for improvements and alterations; Kamloops Public Building (old), \$6,723.22; New Westminster: Belyea Building, \$12,736.20, including \$6,854 as payment in full to Ward & Son, Ltd., on a contract for alterations, etc.; Public Building, \$17,728.70; Port Alberni Public Building, \$8,532.53, including \$7,718 as payment in full to Souther Construction Co., Ltd., on a contract for new postal screen; Trail Public Building, \$5,624.99; Vancouver: Begg Building, \$12,086.25, including \$10,420 as payment in full to Crone Storage on a contract for moving various offices; Examining warehouse, \$10,267.63; Post Office, \$23,098.60; Veterans' Office Building, \$6,348.31; Winch Building, \$5,575.33; Vernon Public Building, \$5,199.38; Victoria: Astrophysical Observatory, \$11,505.96; Belmont Building, \$14,858.53, including \$300 as final payment to George Henry Wheaton on a contract of \$11,946 for general repairs and exterior painting; Public Building, \$17,036.34, including \$7,531 as payment in full to Victoria Marine Electrical Engineering Co., Ltd., on a contract for improvements to lighting.

Vote 867 Dominion Public Buildings—Construction, Repairs and Improvements, Yukon and Northwest Territories

	Estimates	Allotments	Expenditures
Whitehorse—Public Building	50,000 00	50,000 00	
Yellowknife—Public Building	50,000 00	50,000 00	
	<u>\$ 100,000 00</u>	<u>\$ 100,000 00</u>	

Votes 340 and 706 Dominion Immigration Buildings—Repairs, Improvements, etc. 165,000 00
 Supplement (transfer from Vote 379) 221 54

Expenditures \$ 165,221 54

The National Harbours Board was paid \$45,000 for maintenance, repairs, renewals, water, electricity and steam heat for quarters occupied at the Halifax Ocean Terminal.

General repairs and improvements were carried out as follows: Halifax, \$11,905.01, including \$7,800 as payment in full to Standard Construction Co., Ltd., for improved lighting; Montreal—Immigration Building, \$9,473.47, including \$6,426 as payment in full to Martin Kiely Co., Limited, on a contract for the installation of 13 new grills, etc.; Pascal Building, \$38,268.55, including \$17,000 as payment in full to Building Renovators, Limited, on a contract for carpentry work, \$11,082.84 as payment in full to Northern Electric Co., Ltd., on a contract for fluorescent fixtures, etc., and \$9,786.16 as payment in full to C. Howard Simpkin, Ltd., on a contract for installation of conduit and wiring; Toronto, Austin Motors Building, \$28,358.77, including \$21,427 as payment in full to F. D. Howie Construction, Limited, on a contract for partitions, etc.; Winnipeg, \$6,387.48; Vancouver, \$21,364.99, including \$14,997 as payment in full to George D. McLean & Associates, Ltd., on a contract for alterations; at 4 other points, \$4,463.27.

Other expenditures were charged to Vote 329 as follows: light and power, \$6,705.70; water, \$2,194.27; heat, \$15,673.73; furniture, \$13,857.26; sundries, \$56.25.

Votes 341 and 368	Dominion Quarantine Stations—Maintenance and repairs.....	80,000 00
	Expenditures.....\$	68,106 77

General repairs and improvements to Quarantine Stations were as follows: Halifax, Rockhead, \$4,572.74; Sydney, \$13,466.49, including \$5,676.57 as final payment to H. R. Jones on a contract of \$8,195 for installation of a new heating system; Quebec, Savard Park, \$15,088.73, including \$11,054.10 as payment in full to Adélard Marchand, Sr., on a contract for construction of a chain link fence; William Head, \$34,798.21, including \$10,367 as payment in full to Canada Paint & Contracting Company on a contract for general repairs, painting, etc.; at 2 other points, \$180.60.

Other expenditures were charged to Vote 329 as follows: light and power, \$63.71; water, \$1,614.35; heat, \$18,299.20; furniture, \$1,180.83; sundries, \$1.85.

Votes 342 and 369	Experimental Farms and Science Laboratories—Replacements, repairs and improvements to buildings.....	450,000 00
	Expenditures.....\$	395,742 51

As at March 31, 1950, there were 24 salaried employees being paid from this vote, of whom 3 were permanent and 21 temporary.

Disbursements were for repairs and improvements to the existing farm buildings. For Central Experimental Farm, Ottawa, the expenditure was \$159,769.64, of which \$68,580.55 was paid for salaries and wages and \$91,089.09 for materials, etc., including \$6,950 as payment in full to Lord and Burnham Co., Limited, on a contract for the rehabilitation of greenhouse No. 3. For the branch farms, laboratories, etc., the expenditure was \$235,972.87, of which \$42,494.79 was for wages and \$193,478.08 for materials, etc.

Other expenditures were charged as follows: Vote 328, light and power, \$28,642.08, water, \$8,509.78, heat, \$53,566.78, furniture, \$7,195.94; Vote 329, light and power, \$50,724.68, water, \$4,146.59, heat, \$77,627.59, furniture, \$21,304.26, sundries, \$1.

Vote 343	Building for National Film Board	25,000 00
	Expenditures.....\$	nil

Vote 344	London, England—Clerk's Table for the New British House of Commons (Revote \$7,500)	9,400 00
	Expenditures.....\$	nil

Vote 345	National Capital Planning Service.....	125,000 00
	Expenditures.....\$	120,048 39

As at March 31, 1950, there were 17 temporary salaried employees being paid from this vote.

Payments were made to: Edouard Fiset, \$5,750 for professional services and \$831.11 for travelling expenses; Jacques Greber, City Planner and Architect, of Paris, France, \$4,000 for professional services and \$5,000 for travelling expenses; The National Film Board, \$12,962.08 for topographic models of the National Capital area; Department of Public Printing and Stationery, \$32,540.65, including \$27,921.61 for printing, binding and publishing reports. Salaries were \$49,160.96 and sundries, \$9,803.59.

Votes 346 and 370	National Printing Bureau (Revote \$440,000).....	1,600,000 00
	Expenditures.....\$	\$1,132,375 80

Property purchased from: Mrs. Irene Bigras Arbique, \$33,119.90; Oscar Banchini and Rene St. Martin, advance payment, \$15,000; Oscar Bedard, \$23,784; Romeo Buteau, \$12,000; Maurice Charbonneau, \$2,000; Octave Charbonneau, \$2,500; Aleidis Charron, \$5,800; Clerco Real Estate Co. Ltd., \$96,000; Mrs. L. C. D'Allemagne, \$49,000; Jean Julien Dupuis, \$32,500; Miss Ludwina Dupuis, \$22,169; Federal Match, Limited, \$134,484.51; J. B. Goodhue Company, Limited, \$2,015.64; City of Hull, \$80,000; Albert Lacasse, \$8,400; Emmanuel Lacasse, \$4,000; Hector Lacasse, \$7,600; Euclide Laframboise, \$7,600; Arthur Landriault, \$8,000; Alphonse Levesque, \$8,750; Mrs. Rene Marineau, \$8,500; Aldege Pharand, \$11,800; Josaphat Pharand, \$10,000; Francois Pichard, \$4,100; The Pilon Estate, \$20,000; Mrs. Omer Poirier, \$5,300; David Robertson, \$9,500;

Achille Robinson, \$10,000; Nazaire Robinson, \$6,700; Antonio Rousselle, \$7,615.38; Isidore Saumure, \$9,850; Joseph Saumure, \$8,850; Roger Strasbourg, \$8,300; Pierre Swanson, \$8,100; Mrs. Philias Tessier, \$4,500; Stanley Woodstock, \$6,600; taxes on various properties, paid to the City of Hull, \$9,049.18. Purchase of 16 dwellings on property owned by Clerco Real Estate Co., Ltd., and the City of Hull amounted to \$13,700.

Contracts: Concrete Construction, Limited, \$154,000 for construction of footings and piers, payments, \$81,216; Miron & Freres, \$236,195.50 for excavation work; payment in full.

Ernest Cormier received \$82,970 for plans and specifications; M. E. Powers, \$2,475, including final payment, total payments, \$36,579.20, with respect to lay-out of machinery, dimensions, etc.

Valuation of property cost \$7,848.79, of which S. E. Farley received \$4,147.10 and Theo Lanctot, \$2,326.75; legal services cost \$3,373.84; other charges were \$1,109.06.

Vote 347 Public Buildings Generally—Repairs, alterations, fittings and improvements	
and to authorize commitments against future years in the amount of \$200,000	1,000,000 00
Expenditures	\$ 396,666 07

Expenditures at Ottawa, amounting to \$5,169.43, are referred to under Vote 328.

Expenditures other than at Ottawa are referred to under other votes as follows: Vote 329, \$43,232.65; Vote 333, \$36,672.18; Vote 334, \$56,844.71; Vote 335, \$147,264.51; Vote 336, \$8,173.70; Vote 337, \$12,616.60; Vote 338, \$79,064.84; Vote 339, \$7,627.45.

Vote 348 Veterans' Hospitals—Repairs, improvements and alterations	175,000 00
Expenditures	\$ 130,977 94

General repairs and improvements were as follows: Halifax, \$577.90; Saint John, \$13,766.55, including \$8,925.38 as payment in full to Lawton's Plumbing and Heating Company on a contract for renewing the hot and cold water lines; Montreal, Queen Mary, \$20,232, including \$8,908 as payment in full to Thomas O'Connell, Limited, on a contract for replacing and insulating hot water lines in Huts Nos. 10, 11 and 13; Quebec—St. Charles, \$4,500, Savard Park, \$5,878; Ste. Anne de Bellevue, \$20,400.77; St. Hyacinthe, \$6,968 as payment in full to Donat Bouchard on a contract for interior painting; Senneville, \$4,178; London, \$13,318.33, including \$6,614.50 as payment in full to L. C. Scott Construction Co., Limited, for the installation of a drain and catch basin; Toronto—Divadale, \$1,070, Red Chevron, \$5,818.20; Winnipeg—Deer Lodge, \$1,946, Academy Road, \$5,631 as payment in full to James Beaton and Sons on a contract for repairs to roof, etc.; Calgary—New Veterans', \$358, Veterans' Convalescent, \$557.09; Vancouver—George Derby, \$674, Hycroft, \$9,592, including \$7,457 as payment in full to Fred Welsh and Son on a contract for installation of new steam heating return lines, Shaughnessy, \$13,787.60; Victoria, \$1,724.50.

Other expenditures were charged to Vote 329 as follows: light and power, \$377.33; water, \$1,737.87; heat, \$7,751.73; furniture, \$9,664.28; sundries, \$83.55.

ENGINEERING BRANCH

Vote 349 Branch Administration	Estimates	Allotments	Expenditures
Salaries	277,205 00	277,205 00	268,532 81
Printing, Stationery and Office Equipment	10,000 00	10,075 34	10,075 34
Travelling Expenses	12,000 00	12,000 00	4,002 79
A Testing Laboratories—Engineering Investigations	15,000 00	15,000 00	14,360 50
B Sundries	13,450 00	13,450 00	12,306 57
Supplement (transfer from Vote 379)	75 34		
	\$ 327,730 34	\$ 327,730 34	\$ 309,278 01

As at March 31, 1950, there were 98 salaried employees being paid from this vote, of whom 49 were permanent and 49 temporary.

- A The expenditure was for equipment, materials and supplies, etc., for research work.
 B Telegrams cost \$5,031.41 and telephone tolls, \$3,075.98.

Votes 350, 707 and 871 Engineering, including salaries of Engineers, Clerks, etc.

	Estimates	Allotments	Expenditures
Salaries	965,093 00	963,093 00	842,360 43
A Surveys and Inspections	290,500 00	290,500 00	180,954 22
B Test Borings, including Travelling Expenses	42,000 00	42,000 00	41,628 89
C New Plant	190,000 00	190,000 00	3,091 73
D Operation and Maintenance of Inspection Boats	33,310 00	33,310 00	22,832 72
Printing, Stationery and Office Equipment	28,000 00	30,000 00	29,234 76
E Sundries	66,500 00	66,500 00	46,338 46
	<u>\$1,615,403 00</u>	<u>\$1,615,403 00</u>	<u>\$1,166,441 21</u>

As at March 31, 1950, there were 264 salaried employees being paid from this vote, of whom 127 were permanent and 137 temporary.

- A Surveys, etc., of various harbour works cost \$43,878.24; travelling expenses were \$137,075.98.
 B Test borings amounted to \$43,105.66. The sum of \$1,476.77 was received from other departments and private companies and credited to this allotment.
 C A contract amounting to \$85,000 was awarded to Star Shipyards, Ltd. but no payments were made.
 D Expenditures were as follows: Launches, D.P.W., \$2,889.63; *Dirie* and *Kittiwake*, \$4,983.02; *Shearwater* (*Terek*), \$720.52; *Walrondo*, \$12,006.45; *Flicker*, *Kittiwake*, \$1,496.72 and Tug Boat *Gus* \$736.38. D. E. Male was provided with living quarters valued at \$12 a month.
 E Maintenance of district offices, purchase and upkeep of cars, etc., amounted to \$46,172.91.

Vote 351 Dredging, General Superintendence

	Estimates	Allotments	Expenditures
Salaries	14,190 00	14,190 00	14,015 21
Printing, Stationery, Office Equipment, Travelling Expenses, Sundries	2,250 00	2,250 00	1,326 22
	<u>\$ 16,440 00</u>	<u>\$ 16,440 00</u>	<u>\$ 15,341 43</u>

As at March 31, 1950, there were 3 salaried employees being paid from this vote, of whom 2 were permanent and 1 temporary.

Vote 708 Dredging, Newfoundland

	Estimates	Allotments	Expenditures
Salaries and Wages	75,000 00	75,000 00	3,518 64
A Maintenance and Operation or Rental of Plant	100,000 00	100,000 00	96,924 74
B New Plant	200,000 00	200,000 00	22,174 86
Contract and Day Labour Works, Inspection, Sundries and Contingencies	200,000 00	200,000 00	
	<u>\$ 575,000 00</u>	<u>\$ 575,000 00</u>	<u>\$ 122,618 24</u>

- A J. P. Porter Co., Ltd., received \$95,473.04 for rental of Dredge *General Currie*, Tug *Tanac 258* and 2 steel dump scows, at Bonavista, from September 17, 1949 to March 31, 1950.
 B Contract for Grab Hopper Dredge: Canadian Vickers, Ltd., \$563,085, payments, \$18,510.66. Plans, etc., amounted to \$3,150.

Votes 352 and 872 Dredging, Maritime Provinces

	Estimates	Allotments	Expenditures
Salaries and Wages	288,320 00	288,320 00	256,126 21
A Maintenance and Operation	405,000 00	405,000 00	372,443 60
B New Plant	560,000 00	530,000 00	148,492 35
C Contract and Day Labour Works, Inspection, Sundries and Contingencies	451,310 00	481,310 00	414,800 49
	<u>\$1,704,630 00</u>	<u>\$1,704,630 00</u>	<u>\$1,191,862 65</u>

As at March 31, 1950, there were 8 salaried employees being paid from this vote, of whom 7 were permanent and 1 temporary. Captains and crews of 13 dredges and 5 tugs were paid \$234,480.76.

A Maintenance and operation costs included board of crews, \$43,869.27, fuel, \$88,370.34, repairs and replacements, \$233,316.71, towage, \$1,167.50, sundries, \$5,719.78.

Contracts of \$5,000 or over:

Contractor	Repairs to floating plant	Amount of Contract	Payments in 1949-50	Payments to date
North Sydney Marine Railway Co., Ltd.	Scow No. 163	\$ 10,000 00	\$ 6,750 00	\$ 6,750 00
Northern Machine Works, Ltd.	Dredge No. 4	7,760 00	4,189 25	7,760 00 (f)
Pictou Foundry and Machine Co., Ltd.	Dredge No. 9	24,160 00	17,395 20	17,395 20
	Dredge No. 12	11,053 00	3,592 23	11,053 00 (f)
	Dredge No. 115	7,080 00	1,982 40	7,080 00 (f)
Port Hawkesbury Marine Railway Co., Ltd.	Scow No. 167	9,300 00	5,859 00	5,859 00
	Scow No. 167	5,050 00	3,181 50	3,181 50
	Dredge Pownal No. 2	19,670 00	6,407 60	19,670 00 (f)
Bruce Stewart & Co., Ltd.	Tug <i>Frederickton</i>	6,600 00	4,752 00	4,752 00
Sydney Engineering and Dry Dock Co., Ltd.	Dredge No. 115	16,980 00	4,754 40	16,980 00 (f)
	Dredge No. 115	10,860 00	6,841 80	6,841 80
	Scow No. 162	15,260 00	9,613 80	9,613 80

(f) Including final payment.

B Contract: Pictou Foundry and Machine Co., Ltd., \$365,000, construction of steel dipper—Dredge *P.W.D.* No. 20; payments, \$146,000.

C Contracts of \$5,000 or over in connection with dredging:

Contractor	Location	Amount of Contract	Payments in 1949-50	Payments to date
Diamond Construction Co., Ltd.	Chockfish, N.B.	\$ 18,458 61	\$ 12,953 81	\$ 18,458 61 (f)
	Shippigan, N.B.	6,255 30	6,255 30	6,255 30 (f)
F. W. Digdon	Welchpool, N.B.	26,044 75	26,044 75	26,044 75 (f)
Denis LeBlanc	Livingstone's Cove, N.S.	8,778 39	8,778 39	8,778 39 (f)
	Cocagne Bar, N.B.	25,820 40	6,277 36	25,820 40 (f)
	Harshman's Brook, N.B.	8,700 00	4,093 56	4,093 56
Leo P. Leger	Little Shemogue, N.B.	5,299 00	2,362 12	5,299 00 (f)
Marine Industries, Ltd.	L'Archeveque, N.S.	27,567 50	20,834 37	27,567 50 (f)
Stanley Mason	Bailey's Brook, N.S.	6,318 90	6,318 90	6,318 90 (f)
Felix Michaud	Dalhousie, N.B.	23,625 00	16,571 71	16,571 71
J. P. Porter Co., Ltd.	Bridgewater, N.S.	164,822 79	76,739 27	164,822 79 (f)
	Caribou, N.S.		56,816 89	
	La Have, N.S.		31,266 63	
Saint John Dredging Co., Ltd.	Lower Caraquet, N.B.	26,387 40	12,020 30	26,387 40 (f)
	Middle Caraquet, N.B.		14,367 10	
	Digby, N.S.	19,836 30	19,836 30	19,836 30 (f)
	Windsor, N.S.	16,458 40	16,458 40	16,458 40 (f)

(f) Including final payment.

Dredging by local tender at 7 other points cost \$26,933.31. Inspection cost \$10,126.97 and other charges were \$1,024.64. Work carried out by day labour at 38 points cost \$38,720.41.

Revenues arising from services provided through the above expenditures amounted to \$56,505.60 and comprised dredging, \$46,447.35, rentals of floating plant, \$9,508.75 and sundries, \$549.50.

Vote 373 To provide for payment to Canadian National Railways in full and final settlement for all damages arising from the accident which occurred in May 1946 at Yarmouth, N.S., when unloading Public Works pontoons..... 22,284 00
Expenditures..... \$ 22,283 37

Payment was made under authority of P.C. 115/3633, dated July 31, 1949.

Votes 353 and 874 Dredging, Ontario and Quebec

	Estimates	Allotments	Expenditures
Salaries and Wages	163,840 00	163,840 00	111,729 87
A Maintenance and Operation	241,700 00	227,700 00	202,948 60
B New Plant	234,500 00	248,500 00	247,199 34
C Contract and Day Labour Works, Inspection, Sundries and Contingencies	1,130,750 00	1,112,750 00	801,349 53
Wallaceburg (Running Creek)—Contribution towards improvements, the Province of Ontario to bear a like amount		18,000 00	
	<u>\$1,770,790 00</u>	<u>\$1,770,790 00</u>	<u>\$1,363,227.34</u>

As at March 31, 1950, there were 6 salaried employees being paid from this vote, of whom 3 were permanent and 3 temporary. Captains and crews of 7 dredges and 2 tugs were paid \$99,453.57.

A Maintenance and operation costs included board of crews, \$22,621.20, fuel, \$34,735.68, repairs and replacements, \$127,263.37, towage, \$15,880.81, sundries, \$2,444.54.

Contracts: George T. Davie & Sons, Ltd., \$10,175, repairs to Tug *Peel*, payment in full; Davie Shipbuilding & Repairing Co., Ltd., \$24,465, repairs to Dredge No. 116, payments, including final payment, \$14,556.68; Toronto Dry Dock Co., Ltd., (a) \$6,834, repairs to Tug *Hercules* (Dredge No. 117), payments, including final payment, \$2,221.05; (b) \$7,495, repairs to scow *D.P.W.* No. 56 (Dredge No. 117), payments, including final payment, \$4,122.25.

B Contracts: Marine Industries, Ltd., \$263,676.96, alterations and additions to Dredge *N.H.B.M.* No. 6, payments, including final payment, \$162,876.96; St. Lawrence Metal & Marine Works, Inc., \$84,159.73, new dump scow for *N.H.B.M.* No. 6; payment in full.

C Contracts of \$5,000 or over in connection with dredging:

Contractor	Location	Amount of Contract	Payments in 1949-50	Payments to date
L. R. Brown & Co., Ltd.	Sault Ste. Marie, Ont.	\$ 9,100 85	\$ 9,100 85	\$ 9,100 85 (f)
Canadian Carriers, Ltd.	Bowmanville, Ont.	5,180 40	540 00	540 00
	Point Traverse, Ont.	9,718 75	9,718 75	9,718 75 (f)
Canadian Dredge & Dock Co., Ltd.	Rondeau, Ont.	92,994 29	56,296 17	92,994 29 (f)
Chatham Dredging & General Contracting Co., Ltd.	Kingsville, Ont.	49,585 87	49,585 87	49,535 87 (f)
Cummins Construction Co.	Oliphant, Ont.	12,695 17	12,695 17	12,695 17 (f)
	Wade's Landing, Ont.	8,336 00	8,336 00	8,336 00 (f)
Bert Dimock	Bonaventure and St. Godefroi, Que.	65,939 20	{ 44,340 13 11,282 85	54,656 35 (f) 11,282 85 (f)
	Gascons Ouest, Que.	17,879 67	17,879 67	17,379 67 (f)
	St. Simeon Est, Paspebiac and Ruiseau LeBlanc, Que.	95,312 50	46,502 37	46,502 37
Alexandre Duranceau, Ltée.	Longueuil, Que.	19,300 00	1,446 61	12,178 03
Lucien Lachapelle	Sorel, Que.	13,483 20	13,483 20	13,483 20 (f)
Marine Industries, Ltd.	Laval sur le Lac, Oka, St. Placide, Como and Beaconsfield, Que.	93,742 90	58,085 23	66,867 83
H. J. McFarland Construction Co., Ltd.	Amherst Island, Ont.	8,239 00	8,239 00	8,239 00 (f)
McNamara Construction Co., Ltd.	Cobourg, Ont.	21,898 26	21,898 26	21,898 26 (f)
	Jersey River, Ont.	5,534 20	5,534 20	5,534 20 (f)
	Pefferlaw River, Ont.	9,419 20	9,419 20	9,419 20 (f)
	Port Burwell, Ont.	273,027 61	73,058 76	273,027 61 (f)
	Port Rowan, Ont.	25,048 66	25,048 66	25,048 66 (f)
	St. Williams, Ont.	11,951 28	11,951 28	11,951 28 (f)
	Talbot River, Ont.	12,027 40	12,027 40	12,027 40 (f)
	Toronto, Ont.	22,860 63	22,860 63	22,860 63 (f)
Adelard Moras	Notre Dame de Pierreville, Que.	22,809 09	7,975 60	22,809 09 (f)
J. P. Porter Co., Ltd.	Ste Anne des Monts, Que.	25,816 96	25,816 96	25,816 96 (f)
Theode Robidoux	Hudson, Que.	16,240 96	16,240 96	16,240 96 (f)
Wilfrid Robidoux	Ile Bouchard, Que.	13,264 13	8,994 09	13,264 13 (f)

Contractor	Location	Amount of Contract	Payments in 1949-50	Payments to date
Russell Construction Co., Ltd.	Meaford, Ont.	12,004 61	12,004 61	12,004 61 (f)
Geo. K. Steele	Port Hope, Ont.	26,611 79	26,611 79	26,611 79 (f)
Irene Verreault	New Carlisle, Que.	31,535 79	31,535 79	31,535 79 (f)
	Anse du Cap and Gaspé, Que. (a)	35,856 75	25,223 64	33,850 14
	Mechins, Que.	15,130 04	15,130 04	15,130 04 (f)

(f) Including final payment.

(a) The Canadian International Paper Co. contributed \$800 as its share of the cost of this project.

Dredging by local tender at 19 other points cost \$39,099.65. Inspection cost \$15,338.58 and other charges were \$2,940.63. Work carried out by day labour at 30 points cost \$45,906.93.

Revenues arising from services provided through the above expenditures amounted to \$51,437.68 (dredging).

Vote 354 Dredging, Manitoba, Saskatchewan, Alberta and Northwest Territories

	Estimates	Allotments	Expenditures
Salaries and Wages	105,290 00	105,303 69	105,303 69
A Maintenance and Operation	95,350 00	100,350 00	98,825 82
B New Plant (Including Shipyard and Haulout Facilities, Northwest Territories)	211,100 00	206,100 00	186,937 61
Contract and Day Labour Works, Inspection, Sundries and Contingencies	5,500 00	5,500 00	1,970 52
Supplement (transfer from Vote 379)	13 69		
	<u>\$ 417,253 69</u>	<u>\$ 417,253 69</u>	<u>\$ 393,037 64</u>

As at March 31, 1950, there were 7 salaried employees being paid from this vote, of whom 1 was permanent and 6 temporary. Captains and crews of 6 dredges and 5 tugs were paid \$87,669.02.

A Maintenance and operation costs included board of crews, \$19,278, fuel, \$15,814.24, repairs and replacements, \$58,493.28, towage, \$1,564.75, sundries, \$3,675.55.

B Contracts: Russel Bros., Ltd., (a) \$64,034.02, new steel hull for Dredge No. 205, payment in full; (b) \$83,815, new steel tug for Dredge *Winnipegosis* (to replace Tug *Armenon*), payment in full; Standard Iron Works, Ltd., \$33,251, steel scow for Dredge *Winnipegosis*, final payment, \$8,312.75.

The following work was carried out by day labour: installation of machinery in new hull for Dredge No. 205, \$12,859.21 (labour, \$6,710; equipment, \$6,149.21); completion of bunk scow for Dredge No. 251, \$4,029.80; equipment, shipyard and haulout facilities, \$13,801.04 (Fort Fitzgerald, N.W.T., \$5,161.07; Hay River, N.W.T., \$7,224.88; Waterways, Alta., \$1,415.09) of which \$905.78 was paid for wages and \$12,895.26 for materials and supplies; other charges were \$85.79.

Revenues arising from services provided through the above expenditures amounted to \$1,578.

Votes 355 and 875 Dredging, British Columbia and Yukon

	Estimates	Allotments	Expenditures
Salaries and Wages	192,310 00	200,310 00	199,569 83
A Maintenance and Operation	247,950 00	239,950 00	182,698 61
New Plant	180,000 00	105,000 00	
B Contract and Day Labour Works, Inspection, Sundries and Contingencies	176,200 00	251,200 00	171,789 07
	<u>\$ 796,460 00</u>	<u>\$ 796,460 00</u>	<u>\$ 554,057 51</u>

As at March 31, 1950, there were 3 salaried employees being paid from this vote, of whom 1 was permanent and 2 temporary. Captains and crews of 4 dredges and 2 tugs were paid \$190,989.83.

A Maintenance and operation costs included board of crews, \$44,675.64, fuel, \$49,703.97, repairs and replacements, \$86,335.52, towage, \$1,292.50, sundries, \$690.98.

Contract: Burrard Dry Dock Co., Ltd., \$27,460.70, docking and repairing Dredge No. 303 *Fruhling*, payments, \$18,750.

B Contracts: British Columbia Bridge & Dredging Co., Ltd., (a) \$55,913.25, in respect of Nicomen Slough as described under Vote 374, "Fraser River and Vancouver Harbour—Dredging", final payment, \$5,591.32; (b) \$61,103.76, dredging at North Vancouver, payment in full; McKenzie Barge & Derrick Co., Ltd., \$12,149.05, dredging at Nanaimo, B.C., payment in full.

Hoffars, Limited, received \$5,635 for new engine for Launch *Baldpate*.

Dredging and snagging by local tender at 6 other points cost \$9,620.

Work was carried out by day labour as follows: Duncan River, B.C., removing log jams, \$5,294.78; Fraser River, B.C.—(Chilliwack) snagging, \$5,727.08; between Sumas River and Hope, \$22,981.40; surveys, \$14,041.74; Stikine River, B.C., improvements, \$7,025.64; Summit Lake, B.C., improvements, \$5,147.39; at 11 other points, \$14,387.43 (labour, \$6,208.73; materials and supplies, \$8,178.70).

Revenues arising from services provided through the above expenditures amounted to \$69,670.93 and included dredging, \$69,250.93 and sundries, \$420.

Vote 356 Maintenance and Operation of Champlain Graving Dock

	Estimates	Allotments	Expenditures
Salaries and Wages	49,613 00	49,613 00	46,938 08
Materials and Supplies	23,400 00	23,400 00	20,067 59
A Electric Power, Repairs and Sundries	241,300 00	241,300 00	82,626 37
	<u>\$ 314,313 00</u>	<u>\$ 314,313 00</u>	<u>\$ 149,632 04</u>

As at March 31, 1950, there were 21 salaried employees being paid from this vote, of whom 17 were permanent and 4 temporary.

A Contract: J. A. Y. Bouchard, Inc., \$477,600, replacement of 9 steam boilers, etc., payments, including final payment, \$63,060.

Maintenance, minor repairs, etc., were carried out at a cost of \$19,566.37, of which \$3,269.35 was paid for labour.

Revenues arising from services provided through the above expenditures amounted to \$35,945.

Vote 357 Maintenance and Operation of Esquimalt Graving Dock

	Estimates	Allotments	Expenditures
Salaries and Wages	66,710 00	70,210 00	68,953 95
Electric Power	35,900 00	35,000 00	34,733 00
Materials and Supplies, Repairs and Sundries	25,750 00	22,250 00	15,924 37
	<u>\$ 127,460 00</u>	<u>\$ 127,460 00</u>	<u>\$ 119,611 32</u>

As at March 31, 1950, there were 31 salaried employees being paid from this vote, of whom 17 were permanent and 14 temporary.

Revenues arising from services provided through the above expenditures amounted to \$91,973.14.

Vote 358 Maintenance and Operation of Esquimalt Old Dry Dock

	Estimates	Allotments	Expenditures
Wages	4,500 00	4,500 00	162 20
Electric Power	1,500 00	1,500 00	5 13
Materials and Supplies, Repairs and Sundries	3,000 00	3,000 00	110 22
	<u>\$ 9,000 00</u>	<u>\$ 9,000 00</u>	<u>\$ 277 55</u>

Vote 359 Maintenance and Operation of Lorne Graving Dock

	Estimates	Allotments	Expenditures
Salaries and Wages	35,436 00	39,436 00	39,344 51
Materials and Supplies	8,600 00	8,600 00	8,465 40
A Electric Power, Repairs and Sundries	320,610 00	316,610 00	221,186 18
	<u>\$ 364,646 00</u>	<u>\$ 364,646 00</u>	<u>\$ 268,996 09</u>

As at March 31, 1950, there were 16 salaried employees being paid from this vote, of whom 7 were permanent and 9 temporary.

A Contract: Beaudet and Couture, \$262,210, for reconstruction of west entrance guide pier, payments, \$208,436.83. Inspection cost \$3,344.82; minor repairs and maintenance, \$9,404.53.

Revenues arising from services provided through the above expenditures amounted to \$38,052.75.

Vote 360 Maintenance and Operation of Selkirk—Repair Slip

	Estimates	Allotments	Expenditures
Maintenance and Repairs	6,000 00	6,000 00	5,999 37
Materials and Supplies, Electric Power and Sundries	750 00	750 00	727 71
	<u>\$ 6,750 00</u>	<u>\$ 6,750 00</u>	<u>\$ 6,727 08</u>

Work was carried out by day labour (labour, \$4,120.40; materials and supplies, \$1,878.97).

Revenues arising from services provided through the above expenditures amounted to \$3,603.

Votes 361 and 876 Maintenance and Operation of Locks and Dams

	Estimates	Allotments	Expenditures
Salaries	41,153 00	47,153 00	45,488 14
A Materials and Supplies, Electric Power and Sundries	18,750 00	18,750 00	11,211 21
B Maintenance, Repairs and Operation	331,467 00	325,467 00	140,510 83
	<u>\$ 391,370 00</u>	<u>\$ 391,370 00</u>	<u>\$ 197,210 18</u>

As at March 31, 1950, there were 20 salaried employees being paid from this vote, of whom 12 were permanent and 8 temporary. In addition to their salaries, 7 employees were provided with living quarters, the annual rental value of which totalled \$732.

AB The following is a distribution of expenditures charged to these allotments:

	Materials and Supplies, etc.	Maintenance, Repairs, etc.
Cowan Dam, Sask.	248 57	61,196 99
French River Dam, Ont.	2,890 68	8,202 69
Fryer's Island Dam, Que.	270 17	608 06
Latchford Dam, Ont.	1,241 69	280 60
Okanagan Control Dam, B.C.	52 84	213 21
Quinze Dam, Que.	306 22	3,087 21
Riviere du Lievre Lock and Dam, Que.	1,012 28	3,138 43
St. Andrews Lock and Dam, Man.	3,198 27	28,946 29
Timiskaming Dam, Que. and Ont.	1,990 49	34,837 35
	<u>\$ 11,211 21</u>	<u>\$ 140,510 83</u>

Contracts: Bird Construction Co., Ltd., \$63,723, for reconstruction of dam at Cowan, Sask., payments, \$57,350.70; Brotham Painting Co., Ltd., \$8,285, painting, cleaning and scraping at St. Andrews Lock and Dam, Man., payment in full; Intrusion-Prepakt, Ltd., \$147,250, rebuilding and reconstruction of apron, etc., at Timiskaming Dam (Ontario side), payments, \$10,602; R. Swail Coal and Cartage, Ltd., \$8,769, cleaning, painting and scraping at St. Andrews Lock and Dam, Man., payment in full.

Victoria Foundry Co., Ltd., received \$13,772 for a log-lifting machine at Timiskaming Dam, Que.

Votes 362 and 877 Maintenance and Operation of Snagboats

	Estimates	Allotments	Expenditures
Snagboat <i>Samson</i>			
Wages of Crew	29,862 00	30,462 00	30,450 41
A Maintenance and Operation (including Board Allowance and Unemployment Insurance)	23,654 00	23,054 00.	23,051 57
Snagboat <i>Essington</i>			
Wages of Crew	25,925 00	27,697 00	27,686 99
B Maintenance and Operation (including Board Allowance and Unemployment Insurance)	37,760 00	35,988 00	34,913 35
	<u>\$ 117,201 00</u>	<u>\$ 117,201 00</u>	<u>\$ 116,102 32</u>

- A Board of crew, \$6,895.90; fuel, \$5,322.70; repairs, etc., \$10,832.97.
 B Board of crew, \$9,290; fuel, \$1,961.66; repairs, etc., \$8,825.44.
 Contract: Prince Rupert Dry Dock and Shipyard, \$14,836.25, repairs, payment in full.
 Revenues arising from services provided through the above expenditures amounted to \$1,200.

Vote 363 Maintenance and Operation of Roads and Bridges—Burlington Channel Bridge

	Estimates	Allotments	Expenditures
Salaries	19,770 00	20,327 08	20,327 08
A Operation, Maintenance and Supplies	37,000 00	37,000 00	35,642 06
Sundries	200 00	1,464 84	1,464 84
Supplement as approved by Treasury Board (transfer from Vote 379)	1,821 92		
	<u>\$ 58,791 92</u>	<u>\$ 58,791 92</u>	<u>\$ 57,433 98</u>

As at March 31, 1950, there were 4 salaried employees being paid from this vote, of whom 3 were permanent and 1 temporary.

- A Contracts: Intrusion-Prepakt, Ltd., \$9,600, repairs to abutment pier, payment in full; Youngman Construction Co., \$12,477.50, repairs to piers, payments, \$9,649.50.

Repairs to floor of bridge and navigation light signal system were carried out by local tenders at a total cost of \$8,095.05. Maintenance, repairs and supplies cost \$8,297.51.

Vote 364 Maintenance and Operation of Roads and Bridges—Kingston LaSalle Causeway

	Estimates	Allotments	Expenditures
Salaries	11,866 00	11,866 00	11,615 20
A Operation, Maintenance and Supplies	154,800 00	154,400 00	108,995 91
Sundries	90 00	490 00	105 70
	<u>\$ 166,756 00</u>	<u>\$ 166,756 00</u>	<u>\$ 120,716 81</u>

As at March 31, 1950, there were 5 salaried employees being paid from this vote, of whom 3 were permanent and 2 temporary.

- A Contract: Canadian Dredge & Dock Co., Ltd., \$115,039.42, reconstruction of north side of east section, payments, \$97,237.57. Inspection cost \$1,425.58.

Electric power cost \$1,818.77; maintenance and repairs, \$8,513.99.

Vote 365 Maintenance and Operation of Roads and Bridges—New Westminster Bridge

	Estimates	Allotments	Expenditures
Salaries	23,795 00	26,095 00	
Maintenance and Repairs	25,500 00	23,200 00	
Electric Power and Sundries	1,950 00	1,950 00	
	<u>\$ 51,245 00</u>	<u>\$ 51,245 00</u>	

At the close of the fiscal year, the expenditures from this vote were transferred to the Fraser River Bridge—Maintenance account (see under Open Accounts further on in this section) to which account the revenues were credited.

The cost of maintenance and operation of the bridge in 1949-50 was \$50,406.35, of which \$25,567.58 was paid for salaries, \$23,054.81 for maintenance and repairs and \$1,783.96 for electric power and sundries. In addition, \$104,050.83 was expended from the Open Account, of which \$82,186 was paid, by agreement, to the Canadian National Railways for replacement of the interlocking system; \$17,172.90 to the James McDonald Construction Co., Ltd., on a contract for repairs to the protection pier and \$3,990.86 for repairs to the roller bearings carried out by day labour.

Revenues collected for use of the bridge totalled \$112,377.42 made up of payments by British Columbia Electric Railway Co., Ltd., \$16,339.83, Canadian National Railways, \$70,323.58 and Great Northern Railway, \$25,714.01.

As at March 31, 1950, there were 11 salaried employees being paid from this vote, of whom 6 were permanent and 5 temporary.

Vote 778 Maintenance and Operation of Roads and Bridges—Towards International Bridge over the St. Croix River between St. Stephen, N.B. and Calais, Me., the State of Maine to pay a like amount (Revote).....		\$ 10,000 00
Expenditures.....		nil

Votes 366 and 879 Maintenance and Operation of Roads and Bridges—Generally

	Estimates	Allotments	Expenditures
Wages	1,362 00	1,362 00	824 00
A Sundries and Contingencies	4,998 00	4,998 00	81 91
B Maintenance and Repairs	107,598 00	107,598 00	49,275 55
	\$ 113,958 00	\$ 113,958 00	\$ 50,181 46

AB Expenditures were as follows: Ottawa bridges and approaches, \$6,809.96, of which \$3,331.68 was for light; Perley Bridge, Hawkesbury, Ont.—Contract: Diblee Construction Co., Ltd., \$32,535.25, repairs to approach (Ontario side), payments, \$26,548.50; maintenance and repairs, \$7,814.80, of which labour cost \$3,289.58 and materials and supplies, \$4,525.22. Twelve lesser works cost \$8,184.20.

Dry Dock Subsidies, c. 191, R.S.....\$ 360,000 00

A Burrard Dry Dock (North Vancouver)	112,500 00
B Saint John Dry Dock	247,500 00
	\$ 360,000 00

Payment of a subsidy is based on a certificate of the Chief Engineer of the Department that the dock has been kept in a constant state of efficiency, that no discrimination has been shown against any vessel wishing to use the dock, and that the rates charged have not exceeded the rates agreed upon between the Department and the dry dock management.

The Act of 1910 and the amending Act of 1917 are consolidated in the Dry Dock Subsidies Act, c. 191, R.S.

A This subsidy, paid to Burrard Dry Dock Co., authorized by c. 27, 1917, is 4½ per cent on a cost of \$2,500,000 for a period of 35 years. Payments, made semi-annually, will continue until 1960. The amount of \$2,381.86 is retained from the subsidy each year and is deposited to the credit of the Burrard Dry Dock Pontoons Account (see Open Accounts further on in this section).

B This subsidy, paid to Saint John Dry Dock and Shipbuilding Co., Ltd., authorized by c. 27, 1917, is 4½ per cent of the cost of \$5,500,000 for a period of 35 years. Payments, made semi-annually, will continue until 1959.

Vote 709 Construction, Repairs and Improvements—Harbours and Rivers, Newfoundland 1,000,000 00
Expenditures.....\$ 374,104 36

Contract: Concrete Products (Newfoundland) Limited, \$72,916.28, breakwater repairs at Bonavista, payment in full.

Repairs and improvements at the following points were carried out by day labour: Belleoram breakwater, \$5,072.45; Botwood wharf, \$7,417.90; Burgeo (proper) wharf, \$7,122.67; English Harbour West harbour works, \$9,083.94; Grand Bank wharf, \$11,247.38; Heart's Delight wharf, \$5,777.08; Holyrood wharf, \$5,748.61; Lark Harbour wharf, \$5,854.86; Marystown wharf, \$14,116.25; Moses Point breakwater, \$10,678.89; Rose Blanche wharf, \$5,896.28; Sandy Point harbour works, \$11,342.26; Southern Arm wharf, \$5,700; Wesleyville wharf, \$5,013.24; Woody Island wharf, \$5,801.16; at 131 other points, each under \$5,000, \$176,834.58. In all, labour cost \$115,154.23 and materials and supplies, \$177,553.32.

Travelling expenses amounted to \$6,854.53, and purchase of land at 2 points to \$1,626.

Votes 367 and 380 Construction, Repairs and Improvements—Harbours and Rivers, Nova Scotia

	Estimates	Allotments	Expenditures
Anderson's Cove—Breakwater repairs (Revote \$6,000)	20,000 00	20,000 00	18,574 39
Work carried out by day labour (labour, \$8,462.87; materials and supplies, \$10,111.52).			
Arrow Point—Breakwater extension	24,000 00	24,000 00	106 02
Aspotogan—Wharf	6,500 00	6,500 00	3,670 57
Work carried out by day labour (labour, \$1,348.36; materials and supplies, \$2,229.30).			
Auld's Cove—Towards wharf replacement	15,000 00	15,000 00	100 64
Babin's Cove (Arichat)—Breakwater	20,000 00	20,000 00	17,173 02
Work carried out by day labour (labour, \$7,349.28; materials and supplies, \$9,823.74).			
Baddeck—Wharf reconstruction (Revote \$50,000)	55,000 00	55,000 00	45,019 04
Contract: T. C. Gorman (Nova Scotia) Ltd., \$53,688.46; payments, \$43,898.43.			
Ballantyne's Cove—Breakwater repairs (Revote \$42,800)	46,000 00	46,000 00	11,281 12
Work carried out by day labour (labour, \$3,913.31; materials and supplies, \$4,823.66).			
Battery Point—Breakwater extension	20,000 00	20,360 68	20,360 68
Contract: M. A. Condon & Son, \$19,947.19; payment in full.			
Bay St. Lawrence—Harbour repairs and improvements (Revote \$100,000)	211,500 00	211,500 00	97,454 77
Contract: Donald F. Cantley, \$205,473.45; payments, \$96,549.93.			
Black Point—Wharf repairs and improvements	48,000 00	48,000 00	103 84
Boudreauville—Breakwater-wharf extension	8,000 00	8,000 00	7,991 12
Work carried out by day labour (labour, \$2,912.54; materials and supplies, \$5,078.58).			
Breen's Pond—Breakwater replacement (Revote \$52,000)	55,000 00	55,000 00	30,955 47
Contract: F. W. Digdon, \$98,338.91; payments, including final payment, \$30,845.47.			
Broad Cove—Groyne extension	8,000 00	8,000 00	5,655 10
Work carried out by day labour (labour, \$3,890.93; materials and supplies, \$1,764.17).			
Broad Cove Marsh—Harbour improvements	38,000 00	38,000 00	
Brule—Wharf extension	13,000 00	13,000 00	27 22
Cape John—Breakwater	70,000 00	74,245 97	74,245 97
Contract: J. A. Urquhart, Ltd., \$91,818.15; payments, including final payment, \$72,616.55.			
Capstick—Breakwater reconstruction (Revote \$59,400)	70,000 00	70,000 00	28,745 73
Contract: Donald F. Cantley, \$65,746.10; payments, \$28,583.82.			
Chapel Cove—Groyne extension	8,000 00	8,000 00	7,106 21
Work carried out by day labour (labour, \$3,298.44; materials and supplies, \$3,807.77).			
Chester Ironbound—Breakwater extension (Revote \$26,000) .	28,000 00	28,000 00	26,092 26
Contract: The Atlantic Bridge Co., Ltd., \$25,446.40; payment in full.			
Cheticamp Beach—Quay wall	11,500 00	14,758 02	14,758 02
Contract: Breton Construction Co., \$13,890.74; payment in full.			
Clarkes Harbour—Dredging	85,000 00	85,000 00	82 37
Contract: Diamond Construction Co., Ltd., \$48,168.75; no payments.			
Comeauville—Groyne	6,000 00	6,022 92	6,022 92
Work carried out by day labour (labour, \$3,846.64; materials and supplies, \$2,086.78).			
Cook's Beach—Harbour protection	12,000 00	12,000 00	11,614 41
Work carried out by day labour (labour, \$4,733.71; materials and supplies, \$6,880 70).			
Cow Bay (Port Morien)—Breakwater reconstruction and dredging	175,000 00	175,000 00	163,144 70
Contract: J. P. Porter Co., Ltd., \$398,725.50; payments, including final payment, \$155,320.			

	Estimates	Allotments	Expenditures
Crescent Beach—Improvements and extension to beach protection	7,500 00	7,642 79	7,642 79
Work carried out by day labour (labour, \$3,731.69; materials and supplies, \$3,911.10).			
Digby—Repairs to piers	30,000 00	30,000 00	29,999 10
Work carried out by day labour (labour, \$13,758.86; materials and supplies, \$16,240.24).			
Dingwall—Dredging	130,000 00	130,000 00	123,181 69
Contract: J. P. Porter Co., Ltd., \$120,402.94; payment in full.			
Dover—Wharf extension	27,000 00	27,000 00	23,356 59
Contract: Alex McIsaac, \$22,814; payment in full.			
Drum Head—Wharf replacement (Revote \$161,500)	173,000 00	173,000 00	166,189 36
Contract: T. C. Gorman (Nova Scotia) Ltd., \$164,209.99; payment in full.			
East Ferry—Breakwater replacement (Revote \$60,000)	70,000 00	70,000 00	60,758 03
Contract: M. A. Condon & Son, \$60,132.09; payment in full.			
Eastern Passage—Dredging (Revote \$47,600)	50,000 00	50,000 00	33,142 96
Contract: J. P. Porter Co., Ltd., \$82,284.58; payments, including final payment, \$32,169.45.			
Eastern Passage—Towards breakwater repairs and extension	20,000 00	20,000 00	78 44
East Port Le Hebert—Icebreak	13,000 00	13,000 00	
Fall's Point (Woods Harbour)—Wharf extension	115,000 00	115,000 00	106,297 28
Contract: Barney Mosher and Merrill D. Rawding, \$107,-623.98; payments, including final payment, \$104,586.48.			
Ferry Landings at Tiverton, East Ferry, Freeport and Westport	300,000 00	300,000 00	15,484 85
Type of structure not decided upon. Repairs carried out by day labour (labour, \$7,443.02; materials and supplies, \$8,041.83).			
Gabarus—Breakwater-wharf replacement	135,000 00	135,000 00	
Plans and specifications not completed.			
Glace Bay—Breakwater reconstruction	126,000 00	126,000 00	35 39
Plans and specifications not completed.			
Grand Etang—Pier extension	10,000 00	10,000 00	9,092 94
Work carried out by day labour (labour, \$6,925.44; materials and supplies, \$2,167.50).			
Hall's Harbour—Wharf	10,000 00	10,000 00	9,530 48
Work carried out by day labour (labour, \$5,534.12; materials and supplies, \$3,996.36).			
Hampton—Breakwater repairs	63,000 00	63,000 00	109 99
Contract: M. A. Condon & Son, \$60,161.55; no payments.			
A Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken	755,000 00	755,000 00	515,004 13
Ingonish Beach—Wharf reconstruction	38,000 00	38,000 00	91 41
Ingonish Ferry—Wharf repairs and improvements	30,000 00	30,000 00	26,621 60
Contract: Lloyd G. Smith and Murray H. Smith, \$26,032; payment in full.			
Iona—Wharf improvements	13,000 00	13,000 00	9,702 89
Work carried out by day labour (labour, \$6,808.77; materials and supplies, \$2,894.12).			
John Vogler's Shore—Breakwater extension	12,000 00	12,000 00	82 21
King's Bay—Breakwater replacement	65,000 00	65,000 00	133 63
Contract: Barney Mosher and Son, \$60,647.20; no payments.			
Larry's River—Breakwater extension	7,000 00	7,000 00	5,796 01
Work carried out by day labour (labour, \$771.62; materials and supplies, \$5,024.39).			
Little Anse—Breakwater replacement	206,000 00	206,000 00	195,616 53
Contract: T. C. Gorman (Nova Scotia) Ltd., \$201,125.50; payments, including final payment, \$194,983.			
Little Harbour—Breakwater-wharf	20,000 00	20,000 00	19,972 47
Work carried out by day labour (labour, \$8,387.08; materials and supplies, \$11,585.39).			
Little Harbour (L'Ardoise)—Breakwater extension	21,000 00	21,000 00	96 94
Little Judique Ponds—Breakwater repairs	21,000 00	21,000 00	115 25
Liverpool—Wharf	35,000 00	35,000 00	47 61

	Estimates	Allotments	Expenditures
Livingstone Cove—Wharf reconstruction (Revote \$60,000) .. Contract: Colin R. MacDonald, \$67,528.50; payments, \$63,508.07.	72,000 00	72,000 00	64,696 69
Lower East Pubnico—Wharf improvements	14,000 00	14,000 00	
Lunenburg (Battery Point)—Breakwater reconstruction (Re- vote \$10,000)	60,000 00	60,000 00	16,554 28
Contract: T. C. Gorman (Nova Scotia) Limited, \$36,496; no payments. Work carried out by day labour (labour, \$5,271.32; materials and supplies, \$10,999.12).			
Lunenburg—Towards dredging	75,000 00	75,000 00	72,891 68
Contract: J. P. Porter Co., Ltd., \$169,303.58; payments, \$71,505.			
McDonald's Cove—Breakwater extension	50,000 00	50,000 00	49,092 01
Contracts: J. A. Urquhart, Ltd., (a) for construction of breakwater, \$57,633.02; payments, including final payment, \$8,934.86; (b) for breakwater extension, \$39,326.08; pay- ment in full.			
Malagash—Wharf extension	38,000 00	38,000 00	
Margaree Harbour—Breakwater extension	61,000 00	61,000 00	118 49
Contract: Price Construction Co., \$41,430.85; no payments.			
Mauger's Beach—Replacing protection of Halifax Harbour (Revote \$10,300)	12,000 00	12,000 00	3,260 69
Work carried out by day labour (labour, \$115.65; materials and supplies, \$3,145.04).			
Mill Cove—Breakwater extension	55,000 00	55,000 00	52,171 41
Contract: Barney Mosher and Merrill D. Rawding, \$51- 511.30; payment in full.			
Neil's Harbour—Breakwater repairs	135,000 00	135,000 00	6,130 56
Contract: A. J. Campbell, J. A. Campbell and A. J. McIsaac, \$82,850; no payments. Work carried out by day labour (labour, \$2,437.80; materials and supplies, \$3,509.76).			
New Glasgow—Wharf repairs	63,500 00	63,500 00	60,094 53
Contract: R. A. Douglas, \$68,031.65; payments, including final payment, \$57,970.55.			
New Harbour—Breakwater	17,000 00	17,000 00	
New Harbour—Wharf replacement	42,000 00	42,000 00	102 88
New Haven—Breakwater repairs and improvements	25,000 00	25,000 00	
North Sydney—Breakwater repairs (Revote \$6,000)	24,000 00	24,000 00	16,868 06
Contract: Martell's Trucking Service, Ltd., \$48,169.85; pay- ments, including final payment, \$16,257.75.			
North Sydney—Towards wharf and shed	150,000 00	150,000 00	
This project is being carried out by the Department of Transport.			
North West Cove (Scatari Island)—Breakwater reconstruction (Revote \$70,000)	83,000 00	96,667 02	96,667 02
Contract: The Atlantic Bridge Co., Ltd., \$95,144.50; payment in full.			
North West Cove (Tancook)—Breakwater extension	35,000 00	35,000 00	32,797 24
Contract: David A. Mason and Leslie A. Mason, \$32,040.59; payment in full.			
Owl's Head—Wharf extension	12,000 00	12,000 00	79 52
Parker's Cove—Breakwater repairs	68,000 00	68,000 00	1,081 16
Contract: B. A. Allaby and R. P. McLeod, \$49,588.15; no payments. Work carried out by day labour (labour, \$613.60; materials and supplies, \$354.59).			
Petit de Grat—Breakwater	6,500 00	6,882 44	6,882 44
Work carried out by day labour (labour, \$4,515.32; materials and supplies, \$2,367.12).			
Pictou—Towards restoration of harbour facilities	200,000 00	200,000 00	107,452 52
Contracts: (a) R. A. Douglas, (1) repairs to approach section of Pier "E", \$25,909.24; payments, including final payment, \$14,128.24; (2) driving test piles, \$5,940; payment in full; (b) Pictou Foundry & Machine Co., Ltd., \$14,760, new steel base for derrick, etc.; payments, \$9,963; (c) J. P. Porter Co., Ltd., \$63,996.99, dredging; payment in full.			

	Estimates	Allotments	Expenditures
Pleasant Bay (The Ponds)—Pier reconstruction	25,000 00	25,000 00	97 74
Point Michaud—Breakwater replacement	20,000 00	20,000 00	95 45
Port Felix—Wharf replacement (Revote \$20,000)	23,000 00	23,000 00	22,835 23
Contract: F. W. Digdon, \$22,290.98; payment in full.			
Port Hawkesbury—Wharf repairs	50,000 00	51,836 34	51,836 34
Contract: Colin R. MacDonald, \$139,088.93; payments, including final payment, \$51,085.76.			
Port Joli—Wharf repairs and pier	14,000 00	14,000 00	7,657 31
Work carried out by day labour (labour, \$2,478.69; materials and supplies, \$5,178.62).			
Port Maitland—Towards breakwater reconstruction and extension (Revote \$23,500)	180,000 00	180,000 00	30,884 17
Contracts: (a) R. A. Douglas, \$123,968.29; payments, including final payment, \$30,244.66; (b) Kenney Construction Co., Ltd., \$125,563.40; no payments.			
Port Mouton—Breakwater replacement	50,000 00	50,000 00	333 55
Contract: Barney Mosher and Merrill D. Rawding, \$46,-144.69; no payments.			
Pugwash—Wharf repairs (Revote \$75,500)	307,000 00	307,000 00	864 29
Contract: McNamara Construction Co., Ltd., \$392,000; no payments.			
Seal Harbour—Dredging	58,000 00	58,000 00	27,005 58
Contract: J. P. Porter Co., Ltd., \$130,000; payments, \$26,000.			
Seaside (Harbour View)—Breakwater replacement (Revote \$24,500)	35,000 00	35,000 00	27,150 33
Contract: Dan A. MacDonald, Allan R. MacDonald, John A. MacDonald and Willie MacDonald, \$26,219.36; payment in full.			
Shad Bay—Wharf replacement (Revote \$11,000)	12,000 00	12,191 58	12,191 58
Contract: Barney Mosher and Merrill D. Rawding, \$11,-863.28; payment in full.			
Short Beach—Breakwater repairs	85,000 00	85,000 00	74,370 65
Contract: Barney Mosher, \$78,338.15; payments, including final payment, \$73,330.65.			
Sydney Harbour (South Bar)—To purchase property	13,000 00	13,000 00	12,046 35
Property purchased from Emily K. Wheeldon, \$12,000.			
Title Channel—Towards dredging	15,000 00	15,000 00	91 98
Upper Blandford—Breakwater	58,000 00	58,000 00	
Plans and specifications not completed.			
Wadden Cove—Breakwater replacement (Revote \$13,500) ..	15,000 00	18,614 84	18,614 84
Contract: The Atlantic Bridge Co., Ltd., \$18,106.12; payment in full.			
Willow Cove (Port Mouton)—Dredging	45,000 00	45,000 00	40 23
Windsor—Shear dam reconstruction and extension	16,000 00	16,000 00	14,609 35
Work carried out by day labour (labour, \$5,015.17; materials and supplies, \$9,594.18).			
Yarmouth Bar—Towards breakwater reconstruction (Revote \$100,000)	200,000 00	200,000 00	
Plans and specifications not completed.			
Supplement as approved by Treasury Board (transfer from Vote 379)	27,722 60		
	<u>\$6,102,722 60</u>	<u>\$6,102,722 60</u>	<u>\$2,836,132 81</u>

A Contract: Murray H. Smith, \$14,667.07, wharf replacement at Cole Harbour; payment in full.

Repairs and improvements at the following points were carried out by day labour: Advocate wharf, \$7,412.27; Bayport wharf, \$7,462.98; Broad Cove breakwater, \$9,401.39; Digby (Racquette) breakwater, \$7,179.14; Dublin Shore breakwater, \$6,832.44; East Chezzetcook wharf, \$8,302.43; East Ship Harbour wharf, \$16,834.01; Ecum Secum wharf, \$6,453.36; Grand Etang breakwater and pier, \$6,406.73; Hantsport harbour works, \$10,821.07; Harbourville breakwater, \$10,537.16; Little Narrows wharf, \$5,397.94; Little Tanook breakwater, \$6,002.80; Lower Burlington wharf, \$7,151.23; Lower East Pubnico wharf, \$13,061.44; Lower West Pubnico wharf, \$14,025.06; Main à Dieu wharf, \$5,005.74; Metaghan fisherman's wharf, \$12,351.13; Noel wharf, \$6,524.86; Osborne wharf, \$8,991.11; Pictou quay wall, \$6,104.52; Port Greville groyne, \$5,194.67; Port Hilford breakwater-wharf, \$6,447.98; Port Hood breakwater and wharf, \$5,420.44; Porter's Cove (Upper Wedgeport) wharf, \$13,586.72; Sandford breakwater, \$13,587.51; Skinner's

Cove pier and wharf, \$7,858.30; South East Cove (Tancook) breakwater, \$5,417.03; Tenecape wharf, \$5,020.39; Walton breakwater and wharf, \$16,977.18; Weymouth wharf, \$9,177; at 154 other points, each under \$5,000, \$228,818.44. In all, labour cost \$245,535.99 and materials and supplies, \$254,231.48.

Votes 368 and 881 Construction, Repairs and Improvements—Harbours and Rivers—Prince Edward Island

	Estimates	Allotments	Expenditures
Alberton—To take over and reconstruct wharf	11,000 00	11,000 00	6,618 43
Work carried out by day labour (labour, \$309.81; materials and supplies, \$5,734.22).			
Anglo Rustico—Wharf	10,000 00	10,000 00	69 28
Contract: John M. Quinn and John E. MacPhee, \$15,037.70; no payments.			
Annandale—Boat Basin	6,000 00	9,394 35	9,394 35
Work carried out by day labour (labour, \$4,189.51; materials and supplies, \$5,204.84).			
Canoe Cove—Breakwater repairs (Revote \$18,000)	33,000 00	33,000 00	30,759 31
Contract: Robert C. MacMillan, \$30,393.77; payments, including final payment, \$29,509.88.			
Charlottetown—Towards wharf reconstruction and improvements (Revote \$238,000)	350,000 00	350,000 00	214,453 50
Contracts: (a) Canadian Dredge & Dock Co., Ltd., \$721,377; payments, \$202,938.88; (b) J. P. Porter Co., Ltd., \$358,246.32, payments, including final payment, \$6,630.75.			
Fishing Cove (Cape Egmont)—Wharf and breakwater (Revote \$47,000)	88,000 00	88,000 00	84,478 39
Contract: Wallace Noye, Allison Raynor, William Baglole and James Noye, \$83,392.01; payment in full.			
Graham's Pond—Breakwater repairs, extension and protection block	27,000 00	27,000 00	13,758 63
Work carried out by day labour (labour, \$1,792.57; materials and supplies, \$11,966.06).			
A Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken, and to authorize commitments against future years in the amount of \$35,000 ..	135,000 00	135,000 00	110,909 41
Launching Pond—Boat Harbour	69,000 00	69,000 00	66,765 05
Contract: H. J. Phillips and Son, \$64,539.49; payment in full.			
Little Sands—Wharf reconstruction (Revote \$70,000)	90,000 00	90,000 00	78,932 49
Contract: J. W. McMulkin and Son, Ltd., \$77,441.84; payment in full.			
North Lake—Reconstruction of breakwaters (Revote \$71,000)	75,000 00	75,000 00	4,450 73
Contract: H. J. Phillips and Son, \$61,440.60; payments, \$4,352.67.			
Skinner's Pond—Towards boat harbour	50,000 00	50,000 00	4 73
Plans and specifications not completed.			
Souris—Breakwater repairs (Revote \$50,000)	70,000 00	70,000 00	63,177 76
Contract: H. J. Phillips and Son, \$61,970.49; payment in full.			
Souris—Railway wharf—Towards reconstruction and dredging	200,000 00	200,000 00	64 80
Contract: J. W. McMulkin and Son, Ltd., \$54,822.50; no payments.			
Summerside—Railway wharf—Repairs to wharf and reconstruction of shed (Revote \$84,000)	113,000 00	113,000 00	111,908 30
Contract: Diamond Construction Co., Ltd., \$105,360.93; payment in full. Work carried out by day labour (labour, \$2,006.42; materials and supplies, \$3,396.45).			
Summerside—To take over and reconstruct Holman's wharf (Revote \$24,000)	25,000 00	25,000 00	15,056 54
Work carried out by day labour (labour, \$3,205.34; materials and supplies, \$11,746.75).			
Tignish—Repairs to breakwaters	65,000 00	65,000 00	27,902 74
Contract: J. P. Porter Co., Ltd., \$59,654.50; payments, \$26,804.80.			

	Estimates	Allotments	Expenditures
Tracadie Harbour—Towards breakwater reconstruction	50,000 00	50,000 00	71 23
Contract: Lloyd G. Smith and Murray H. Smith, \$47,282.50; no payments.			
Wood Islands—Harbour Improvements (Revote \$11,000) ..	30,000 00	30,000 00	16,276 24
Contracts: (a) Island Construction, Ltd., \$4,169.09, asphalt surfacing of pier; payment in full; (b) H. J. Phillips and Son, \$9,762.45; no payments. Work carried out by day labour (labour, \$6,141; materials and supplies, \$5,787.30). Supplement as approved by Treasury Board (transfer from Vote 379)	3,394 35		
	<u>\$1,500,394 35</u>	<u>\$1,500,394 35</u>	<u>\$ 855,051 91</u>

A Repairs and improvements at the following points were carried out by day labour: Alberton—Queens wharf, \$6,924.95; Basin Head piers, \$6,233.88; Belle River harbour works, \$8,287.50; Georgetown harbour works, \$13,802.39; McAuley's Shore wharf, \$5,218.89; Minningosh breakwater, \$5,936.36; West Point wharf, \$6,792.39; at 34 other points, each under \$5,000, \$57,713.05. In all, labour cost \$37,356.33 and materials and supplies, \$73,553.08.

Votes 369 and 882 Construction, Repairs and Improvements—Harbours and Rivers—New Brunswick

	Estimates	Allotments	Expenditures
Barachois—Wharf improvements and dredging (Revote \$25,000)	29,000 00	29,000 00	25,573 78
Contract: Price Construction Co., \$24,066.47; payment in full.			
Blue Cove—Breakwater repairs (Revote \$40,000)	60,000 00	60,000 00	74 35
Contract: Price Construction Co., \$41,480.88; no payments.			
Botsford—Breakwater extension (Revote \$50,000)	110,000 00	110,000 00	90,344 95
Contract: J. W. McMulkin & Son, \$88,963.67; payment in full.			
Buctouche—Dredging (Revote \$31,000)	115,000 00	115,000 00	78 435 55
Contract: Canadian Dredge & Dock Co., Ltd., assigned from Denis Leblanc, \$135,000; payments, \$75,928.26; to date, \$122,988.04.			
Burnt Church—Wharf repairs (Revote \$25,000)	50,000 00	55,146 82	55,146 82
Contract: J. W. & J. Anderson, Ltd., \$53,936.60; payment in full.			
Campbellton—Dredging	10,000 00	10,000 00	8,397 70
Contract: Felix Michaud, \$9,971.01; payments, including final payment, \$7,976.55.			
Caraquet—Towards harbour improvements and repairs (Revote \$100,000)	160,000 00	160,000 00	107,864 90
Contracts: (a) Comeau & Savoie Construction Co., Ltd., \$298,220; payments, \$88,403.23; (b) J. P. Porter Co., Ltd., \$8,970.84; payment in full. Work carried out by day labour (labour, \$3,713.48; materials and supplies, \$4,583.68).			
Cape Bald—Towards replacement of breakwater approach	100,000 00	100,000 00	1,706 91
Work carried out by day labour (labour, \$1,662.71; materials and supplies, \$44.20).			
Chockfish—Repairs to breakwaters	26,000 00	26,000 00	
Chockfish—Wharf	11,000 00	11,000 00	10,310 20
Contract: J. W. & J. Anderson, Ltd., \$9,928.87; payment in full.			
Cocagne Bar (Cormierville) — Breakwater-wharf (Revote \$25,000)	26,000 00	26,000 00	21,964 44
Contract: J. W. McMulkin & Son, Ltd., \$21,396.43; payment in full.			
Escuminac—Breakwater repairs (Revote \$21,300)	22,500 00	22,500 00	15,561 71
Work carried out by day labour (labour, \$6,297.08; materials and supplies, \$9,264.63).			
Escuminac—Towards breakwater	25,000 00	25,000 00	73 90

	Estimates	Allotments	Expenditures
Grande Anse—Pier repairs	90,000 00	90,000 00	
Plans and specifications not completed.			
A Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken, and to authorize com- mitments against future years in the amount of \$65,000 .	200,000 00	200,000 00	115,866 02
Ingalls Head—Towards icebreak	10,000 00	10,000 00	66 30
Little Shippigan—Wharf extension (Revote \$70,000)	85,000 00	85,000 00	61,422 72
Contract: J. W. & J. Anderson, Ltd., \$60,566.86; payment in full.			
Mace's Bay—Breakwater (Revote \$100,000)	189,000 00	189,000 00	151,234 06
Contract: Diamond Construction Co., Ltd., \$149,183.03; payment in full.			
Maisonnette—Towards wharf replacement	10,000 00	10,000 00	92 50
Malloch's Beach—Breakwater extension (Revote \$65,000) ..	83,000 00	83,000 00	73,270 55
Contract: Charlotte County Construction Co., \$71,613.99; payment in full.			
Neguae Church—Wharf extension (Revote \$50,000)	61,000 00	61,000 00	54,224 89
Contract: Comeau & Savoie Construction Co., Ltd., \$52,614.15; payment in full.			
North Head (Grand Manan)—Towards wharf	200,000 00	200,000 00	201 86
Contract: Colin R. MacDonald, \$423,756; no payments.			
Petit Rocher—Breakwater repairs	141,000 00	141,000 00	127,811 00
Contract: Diamond Construction Co., Ltd., \$149,969.75; payments, including final payment, \$126,693.75.			
Pointe du Chene—Repairs to wharf and breakwater	74,000 00	74,000 00	7,108 94
Contract: J. W. & J. Anderson, Ltd., \$66,513.75; no payments. Work carried out by day labour (labour, \$1,615.12; materials and supplies, \$5,418.23).			
Point Sapin—Towards breakwater extension	20,000 00	20,000 00	112 64
Richardson—Wharf reconstruction	25,000 00	25,000 00	80 90
Richibucto—Wharf Improvements	135,000 00	135,000 00	96 24
Contract: J. W. & J. Anderson, Ltd., \$94,502.50; no payments.			
Richibucto Cape—Repairs and improvements to harbour works (Revote \$3,500)	7,500 00	7,500 00	7,473 87
Work carried out by day labour (labour, \$3,842.28; materials and supplies, \$3,631.59).			
St. Andrews—Wharf Improvements (Revote \$100,000)	260,000 00	260,000 00	240,067 75
Contract: Diamond Construction Co., Ltd., \$238,471.18; payment in full.			
Saint John (Courtenay Bay)—Towards dredging	250,000 00	250,000 00	1,405 77
Contract: Saint John Dry Dock Co., Ltd., \$1,848,900; no payments.			
St. Mary's (Shippigan Island)— Towards breakwater	150,000 00	150,000 00	83 54
Contract: Diamond Construction Co., Ltd., \$279,550; no payments.			
Seal Cove—Breakwater (Revote \$100,000)	334,000 00	334,000 00	189,866 56
Contract: Diamond Construction Co., Ltd., \$314,902.02; payments, \$187,674.57.			
Seal Cove—Repairs to breakwaters	19,500 00	19,500 00	14,060 51
Work carried out by day labour (labour, \$5,307.27; materials and supplies, \$8,753.24).			
Shippigan—Savoy Landing—Towards wharfage facilities, subject to an agreement to be entered into with the Provincial Government as to division of costs	205,000 00	205,000 00	204,475 53
Contract: Diamond Construction Co., Ltd., \$417,664.53, of which the Provincial Government of New Brunswick contributed \$217,664.53; payment in full.			
Stonehaven—Breakwater repairs and improvements (Revote \$30,000)	47,000 00	47,000 00	40,280 64
Contract: Chaleur Construction Co., Ltd., \$37,686.59; payment in full. Work carried out by day labour (labour, \$132.77; materials and supplies, \$1,600.44).			
Tracadie—Wharf	21,000 00	21,000 00	20,268 64
Contract: Diamond Construction Co., Ltd., \$19,881.28; payment in full.			

	Estimates	Allotments	Expenditures
Welchpool—Wharf replacement (Revote \$133,000)	143,000 00	143,000 00	131,078 99
Contract: Diamond Construction Co., Ltd., \$185,555.59; payments, including final payment, \$129,510.96.			
White Head—Towards wharf extension	15,000 00	15,000 00	4 98
Supplement as approved by Treasury Board (transfer from Vote 379)	5,146 82		
	<u>\$3,524,646 82</u>	<u>\$3,524,646 82</u>	<u>\$1,856,110 61</u>

A Repairs and improvements at the following points were carried out by day labour: Campbellton wharf, \$5,420.42; Fort Dufferin breastworks, \$8,968.12; Great Salmon River breakwater, \$6,843.74; Lower Caraqueet wharf, \$6,836.69; St. Martin's breakwater, \$9,505.84; Shippigan Gully harbour works, \$7,283.13; at 50 other points, each under \$5,000, \$71,008.08. In all, labour cost \$56,049.44 and materials and supplies, \$59,816.58.

Votes 370, 883 and 598 Construction, Repairs and Improvements—Harbours and Rivers, Quebec

	Estimates	Allotments	Expenditures
Bagotville—Wharf reconstruction—To complete payments	33,000 00	33,000 00	20,005 22
Contract: Emile Gagnon, \$286,165.11; final payment, \$20,005.22.			
Baie Comeau—Wharf improvements (The agreement made by the Minister of Public Works on the tenth day of January, 1949, with Quebec North Shore Paper Co. for payment of an annual amount until 1989, in lieu of wharfage dues and tolls is hereby ratified, notwithstanding the Government Harbours and Piers Act, C. 89, of R.S.C. 1927) (Revote \$318,000)	730,000 00	730,000 00	508,336 70
Payments of \$25,000 in respect of the above agreement are due on December 31 of each year commencing with 1949. However, no payment was received until after the close of the fiscal year (as negotiations in respect of the amount for the calendar year, 1949 were not completed).			
Contracts: (a) McNamara Construction Co., Ltd., (1) for improvements to wharf, \$833,747.36; payments, \$487,546.85; to date, \$651,785.04; (2) for repairs to outer wharf, \$6,366.24; payment in full; (b) Saguenay Construction, Regd., for replacing stone rip rap, \$7,347.90; payment in full.			
Baie de la Trinite—Dredging	141,000 00	141,000 00	18,020 88
Contract: J. P. Porter Co., Ltd., \$159,000; payments, \$17,585.40; to date, \$43,486.50.			
Baie des Sables—Wharf extension (Revote \$43,000)	241,000 00	243,786 07	243,786 07
Contract: Alphonse Lapointe and B. Joncas, \$242,498.13; payment in full.			
Baie Ste. Catherine—Towards wharf reconstruction ..	150,000 00	150,000 00	593 08
Contract: North Shore Construction Co., Ltd., \$393,671.75; no payments.			
Baie St. Paul—Towards harbour improvements	50,000 00	50,000 00	
Plans and specifications not completed.			
Barachois de Malbaie (Bridgeville)—Jetty reconstruction	114,000 00	114,000 00	96,078 98
Contract: James S. Watt, \$175,358.05; payments including final payment, \$95,025.81.			
Bell River (Portage 35)—Wharf	5,500 00	5,500 00	188 00
Blanc Sablon—Wharf (Revote \$125,000)	325,000 00	325,000 00	313,846 98
Contract: North Shore Construction Co., Ltd., \$311,647.50; payment in full.			

DEPARTMENT OF PUBLIC WORKS

V—65

	Estimates	Allotments	Expenditures
Blue Sea Lake—Wharf replacement—To complete payments	2,700 00	2,700 00	2,553 36
Work carried out by day labour (labour, \$801.71; materials and supplies, \$1,751.65).			
Boischatel—Wharf reconstruction	63,000 00	63,000 00	141 43
Contract: Dufour & Harvey, \$40,175; no payments.			
Cap Chat—Wharf extension (Revote \$85,000)	310,000 00	310,000 00	283,757 80
Contract: J. G. Russell, Louis Landry, Edgar Jourdain and Emile P. Pelletier, \$596,744.80; payments, including final payment, \$281,797.30.			
Cap Sante—Wharf reconstruction	9,000 00	9,000 00	6,122 44
Contract: Dave Devito, \$27,744.99; payments, including final payment, \$6,001.39.			
Chandler—Wharf extension, subject to contribution by the Gaspesia Sulphite Co. (Revote \$210,000)	370,000 00	370,000 00	349,245 01
Contract: Foundation Company of Canada, Ltd., \$344,614.97; payments, \$322,816.49; to date, \$344,114.97. O. J. McCulloch & Co. received \$22,085.75 for plans, specifications, etc.; to date, \$34,485.55.			
Chateau Richer—Wharf repairs	27,000 00	27,000 00	256 24
Cloridorme—Wharf (Revote \$50,000)	270,000 00	270,000 00	233,187 02
Contract: Leandre Thibault, Enrg., \$267,371.88; payments, including final payment, \$232,271.88.			
Deauville (Little Magog Lake)—Wharf	15,000 00	15,000 00	13,696 44
Contract: J. Armand Courchesne, \$13,548.13; payment in full.			
Entry Island, M.I.—Wharf (Revote \$32,000)	40,000 00	40,000 00	32,151 97
Contract: Les Entreprises de l'Est, Enrg., \$39,888.67; payments, including final payment, \$31,425.67.			
Ferne Neuve—Wharf	9,500 00	9,500 00	7,301 72
Contract: Emilien and Paul Lafortune, \$6,743.80; payment in full.			
Forestville—Shed on Wharf	7,000 00	7,000 00	5,690 00
Contract: Hector Bouchard, \$5,690; payment in full.			
Gascons (Anse a Mercier)—Wharf extension	59,000 00	59,000 00	162 38
Contract: Charles H. Nadeau & Sons, Ltd., \$46,848.90; no payments.			
Grandes Bergeronnes (Pointe a John)—Wharf extension	53,000 00	53,000 00	31,732 27
Contract: Alphonse Montminy, \$39,759; payments, \$31,044.60.			
Grande Entree—Breakwater (Revote \$47,000)	115,000 00	115,000 00	186 45
This project has been deferred.			
Grande Riviere—Reconstruction of harbour works and dredging (Revote \$284,000)	394,000 00	394,000 00	393,189 10
Contracts: (a) J. P. Porter Co., Ltd., (1) dredging entrance to channel, \$210,727.80; payments, including final payment, \$197,893.80; (2) removal of sand bar, \$57,771; payment in full; (b) James S. Watt, wharf reconstruction, \$176,809.06; payments, including final payment, \$89,164.34. Work carried out by day labour (labour, \$18,626.24; materials and supplies, \$26,492.19, of which Rene Omer Couture received \$8,182.41 for lumber).			
Grande Vallee—Jetty reconstruction	23,000 00	23,000 00	18,938 34
Work carried out by day labour (labour, \$5,519.59; materials and supplies, \$13,418.75, of which Georges Fournier received \$9,841.47 for lumber).			
Grande Vallee—Towards deep water wharf (Revote \$50,000)	420,000 00	420,000 00	402,848 53
Contracts: Edgar Jourdain, J. G. Russell and Louis Landry, (1) for construction of deep water wharf, \$393,590.65; payment in full; (2) for construction of freight shed, \$7,182; payment in full.			

	Estimates	Allotments	Expenditures
A Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken, and to authorize commitments against future years in the amount of \$125,000	600,000 00	600,000 00	515,613 79
Iberville—Wharf reconstruction	27,000 00	27,000 00	115 82
L'Anse a Beaufils—Jetty extension	38,000 00	38,000 00	37,604 58
Contract: James S. Watt, \$44,316.38; payments, \$36,330.94.			
L'Anse a Brillant—Harbour improvements	14,000 00	19,086 20	19,086 20
Work carried out by day labour (labour, \$11,912.14; materials and supplies, \$7,174.06).			
L'Anse au Griffon—Reconstruction of jetties	45,000 00	45,000 00	29,439 52
Contract: James S. Watt, \$28,706.10; payment in full.			
L'Anse du Ruisseau—Harbour improvements	6,700 00	6,700 00	2,119 18
Work carried out by day labour (labour, \$798.43; materials and supplies, \$1,320.75).			
La Sierre—Wharf	6,300 00	6,337 02	6,337 02
Work carried out by day labour (labour, \$3,552.16; materials and supplies, \$2,602.86).			
La Tabatiere—Wharf extension (Revote \$39,000)	66,000 00	66,000 00	56,091 34
Contract: North Shore Construction Co., Ltd., \$59,270.50; payments, including final payment, \$55,350.94.			
Les Eboulements—Wharf improvements	23,000 00	23,000 00	10,246 80
Work carried out by day labour (labour, \$5,094.99; materials and supplies, \$5,151.81).			
Les Escoumains—Wharf repairs—To complete	7,000 00	7,000 00	5,019 70
Work carried out by day labour (labour, \$3,792.10; materials and supplies, \$1,227.60).			
Levis — Towards reconstruction of wharf (Revote \$200,000)	350,000 00	350,000 00	18,639 98
Contract: McNamara Construction Co., Ltd., \$729,627; no payments. Geo. Demers received \$18,240.67 for plans and specifications.			
Marsouins—Towards wharf extension	200,000 00	200,000 00	180 28
Contract: McNamara Construction Co., Ltd., \$242,149; no payments.			
Matane—Towards breakwater reconstruction	200,000 00	200,000 00	201 70
Contract: Gulf Maritime Construction, Ltd., \$296,-255.20; no payments.			
Matane — Towards wharf reconstruction (Revote \$100,000)	350,000 00	350,000 00	9,130 66
Contract: North Shore Construction Co., Ltd., \$559,-939.50; no payments. Geo. Demers received \$8,320 for plans and specifications.			
Mechins—Towards wharf extension	250,000 00	250,000 00	211,292 71
Contract: Gulf Maritime Construction, Ltd., \$450,620.77; payments, \$210,547.82.			
Miguasha—Towards improvements to wharf and breakwater	30,000 00	30,000 00	22,284 29
Contract: J. Romeo Allard, \$108,762.47; payments, \$22,125.			
Mont Louis—Wharf repairs	33,000 00	33,408 81	33,408 81
Work carried out by day labour (labour, \$12,834.31; materials and supplies, \$20,574.50).			
Mont Louis—Towards wharf extension	50,000 00	50,000 00	193 48
Contract: B. Joneas, \$162,076; no payments.			
Montmagny—Wharf reconstruction	57,000 00	57,000 00	48,654 49
Contract: J. P. Albert Normand, \$46,650.13; payment in full.			
Natashquan—Wharf reconstruction and improvements (Revote \$173,000)	188,000 00	200,455 48	200,455 48
Contract: North Shore Construction Co., Ltd., \$198,888.25; payment in full.			
Newport (L'Anse a Blondel)—Breakwater	36,000 00	36,000 00	175 33

	Estimates	Allotments	Expenditures
Newport (Riviere des Ilots)—Towards replacing fishing harbour	75,000 00	75,000 00	133 55
Contract: James S. Watt, \$237,633.90; no payments.			
North Temiskaming Bridge—Improvements	20,500 00	20,500 00	9,173 35
Contract: Dominion Bridge Co., Ltd., \$7,152; payment in full.			
Norway Bay—Wharf replacement	57,000 00	57,000 00	112 39
Tenders not yet called.			
Notre Dame du Portage—Wharf reconstruction and extension (Revote \$50,000)	170,000 00	170,000 00	42,292 28
Contract: Hector Bouchard, \$188,247; payments, \$41,809.13.			
Papineauville (Pentecost Bay)—Improvements (Revote \$8,500)	28,500 00	28,500 00	16,581 54
Contract: Cummins Construction Co., \$44,518.62; payments, including final payment, \$16,356.54.			
Paspebiac—Harbour repairs and improvements (Revote \$19,000)	87,500 00	87,500 00	50,571 87
Contracts: (a) J. R. Belisle and Arthur Bujold, \$14,721.11, wharf extension; payment in full; (b) Arthur Bujold, \$35,479.54, wharf repairs; payment in full.			
Petit Gaspe—Wharf extension	28,000 00	28,000 00	5,227 17
Contract: J. A. Plourde and J. Ouellette, \$24,671; payments, \$5,052.40.			
Petite Riviere Est—Harbour improvements	31,000 00	31,000 00	28,807 08
Contract: James S. Watt, \$26,562.46; payment in full.			
Pointe Basse, M. I.—Breakwater-wharf replacement (Revote \$113,000)	140,000 00	140,000 00	138,763 50
Contract: North Shore Construction Co., Ltd., \$137,569.07; payment in full.			
Pointe au Pere—Wharf repairs	60,000 00	60,000 00	
Plans and specifications not completed.			
Port Daniel—Fishing harbour (Revote \$50,000)	130,000 00	130,000 00	51,034 81
Contracts: (a) Charles H. Nadeau and Sons, \$50,288.47, construction of breakwater; payment in full; (b) J. P. Porter Co., Ltd., \$62,081.25, dredging; no payments.			
Quebec, Inner Louise Basin—Wharf repairs	30,000 00	30,000 00	21,617 00
Contract: Union des Carrieres et Pavages, Ltee., \$21,072.80; payment in full.			
Quebec—To complete payments on intercepting sewer ..	56,400 00	56,400 00	54,855 10
Contract: Angus Robertson, Ltd., \$1,951,290.34; payments, including final payment, \$49,531.34. Surveyor, Nenniger & Chenevert received \$3,931.26 for plans, specifications, etc.; total payments, \$133,241.31.			
Ragueneau—Wharf extension and improvements	105,000 00	105,000 00	87,461 83
Contract: Napoleon Trudel & Fils, \$84,573, payment in full.			
Richelieu River—Dredging (Revote \$177,000)	200,000 00	200,000 00	150,932 54
Contract: Marine Industries, Ltd., \$268,512.42; payments, \$146,499.39; to date, \$198,802.44.			
Rimouski—Towards wharf reconstruction (Revote \$280,000)	720,000 00	720,000 00	548,271 04
Contract: Royalmount Construction, Ltd., \$627,228.65; payments, including final payment, \$522,763.15. Geo. Demers received \$25,089.15 for plans, specifications, etc.; total payments, \$43,056.42.			
Riviere au Renard—Wharf repairs and improvements ..	22,000 00	22,000 00	21,415 13
Work carried out by day labour (labour, \$7,088.92; materials and supplies, \$14,326.21, of which Emile Cloutier received \$7,770.47 for lumber).			
Riviere au Tonnerre—Dredging	60,000 00	60,000 00	2,534 40
Contract: J. P. Porter Co., Ltd., \$79,200; payments, \$2,534.40; to date, \$25,344.			

	Estimates	Allotments	Expenditures
Riviere Colombier (Anse Noire)—Wharf enlargement (Revote \$30,000)	36,000 00	36,000 00	32,920 76
Contract: Gustave Dufour, \$32,468.84; payment in full.			
Riviere des Mille Iles—Dredging	40,000 00	40,000 00	27,046 01
Contract: Delorimier Construction, Ltd., \$25,168.41; payment in full.			
Riviere Ouelle (Pointe aux Orignaux)—Wharf reconstruction (Revote \$100,000)	155,000 00	155,000 00	154,202 22
Contract: Royalmount Construction, Limited, \$153,924.21; payment in full.			
Riviere Pentecote—Redredging	90,000 00	90,000 00	74,083 93
Contract: J. P. Porter Co., Ltd., \$112,832; payments, including final payment, \$72,980.			
Riviere Whalen (Cap des Rosiers)—Fishing harbour (Revote \$105,000)	306,000 00	306,000 00	264,233 65
Contract: Royalmount Construction, Ltd., \$464,075; payments, \$253,395.67; to date, \$439,235.41. Geo. Demers received \$10,135.83 for plans, specifications, etc.; to date, \$33,749.74.			
Ruisseau Chapados—Harbour improvements (Revote \$55,000)	60,000 00	60,000 00	53,830 69
Contract: Julien Cavanagh, \$52,327.99; payment in full.			
Ruisseau LeBlanc—Breakwater reconstruction (Revote \$95,000)	98,000 00	98,000 00	97,111 55
Contract: T. E. Rousseau, \$153,493.10; payments, including final payment, \$95,989.82.			
Ste. Anne des Monts—Wharf reconstruction and extension (Revote \$680,000)	1,030,000 00	1,030,000 00	916,028 72
Contract: J. P. Porter Co., Ltd., \$1,271,712.62; payments, \$892,543.07; to date, \$1,180,822.35. O. J. McCulloch & Co. received \$23,400 for plans, specifications, etc.; to date \$76,397.40.			
St. Francois du Lac—Wharf repairs	32,000 00	32,000 00	10,707 99
Contract: Elzear Cournoyer, \$10,611.15; payment in full.			
St. Jean, I.O.—Wharf reconstruction (Revote \$5,000) ..	13,000 00	14,187 29	14,187 29
Contract: Union des Carrieres et Pavages, Ltee., \$31,179.43; payments, including final payment, \$13,945.19.			
St. Jean Port Joli—Towards wharf reconstruction	75,000 00	75,000 00	214 22
Contract: Napoleon Trudel & Fils, \$140,680.71; no payments.			
St. Joachim de Tourelle (Anse des Quinze Collets)—Breakwater	30,000 00	30,000 00	17,174 78
Contract: B. Joncas, \$60,617; payments, \$17,000.			
St. Joachim de Tourelle—Landing pier	6,500 00	6,500 00	6,230 70
Work carried out by day labour (labour, \$2,639.41; materials and supplies, \$3,591.29).			
St. Joseph d'Alma—Wharf reconstruction (Revote \$18,400)	35,000 00	35,000 00	24,865 56
Contract: J. E. Cote, \$29,456.30; payments, including final payment, \$24,679.95.			
St. Michel de Bellechasse—Wharf repairs (Revote \$52,000)	58,000 00	63,318 47	63,318 47
Contract: J. Lionel Bizier, \$78,722.75; payments, \$61,890.08.			
St. Simeon Est—Wharf extension	24,000 00	24,000 00	3 97
Sorel—Harbour repairs and improvements (Revote \$355,000)	614,000 00	614,000 00	273,385 94
Contracts: (a) Elzear Cournoyer, (1) breakwater, \$129,606.35; payments, including final payment, \$89,006.35; (2) Morgan wharf repairs, \$16,935, payments, \$13,206.81; (b) Marine Industries, Ltd.,			

	Estimates	Allotments	Expenditures
\$71,591, dredging; payment in full; (c) Armand Sicotte and Sons, \$1,201,648, reconstruction of No. 2 dock; payments, \$95,907.24.			
Tadoussac (Anse Tadoussac)—Towards wharf reconstruction	200,000 00	200,000 00	
Tenders not yet called.			
Taschereau—Wharf	9,500 00	9,500 00	71 00
Vercheres—Harbour repairs and improvements (Revote \$30,000)	157,000 00	157,000 00	26,307 14
Contracts: (a) Campbell Bros. & Thompson, Ltd., \$76,387.65, reconstruction of two breakwaters; payments, \$10,094.73; (b) Laurenmount Construction Co., Ltd., \$36,783.38, repairs to retaining wall, payments, including final payment, \$15,358.34.			
Ville Marie—Wharf	31,000 00	31,000 00	19,197 41
Contract: Paul O. Goulet, \$28,462.84; payments, \$18,900.47.			
Supplement as approved by Treasury Board (transfer from Vote 379)	27,279 34		
	<u>\$ 11,701,879 34</u>	<u>\$ 11,701,879 34</u>	<u>\$ 7,513,214 17</u>

A Contract: J. Romeo Allard, \$17,849.93, repairs to ferry wharf at Cross Point; payment in full. Repairs and improvements by local tender at 5 other points cost \$20,135.69. Repairs and improvements at the following points were carried out by day labour: Bagotville harbour works, \$8,310.02; Baie St. Paul harbour works, \$16,542.68; Berthier en bas wharf, \$9,605.63; Bic wharf, \$11,572.52; Cacouna wharf, \$15,693.63; Cap aux Meules, M.I., harbour works, \$24,370.79; Cap Noir (Howatson Point) wharf, \$11,599.34; Desjardins wharf, \$6,244.41; Gatineau Point wharf, \$7,595.70; Gros Cap wharf, \$20,998.30; Havre Aubert harbour works, \$8,447.55; Lac Megantic wharf, \$16,087.71; Matane harbour works, \$11,951.58; Old Harry wharf, \$5,072.93; Pointe au Pic harbour works, \$12,798.94; Pointe aux Loups harbour works, \$5,947.34; Port St. Francois wharf, \$5,382.80; Rimouski wharf, \$10,143.57; Riviere Caplan jetty, \$13,007.60; Riviere Portneuf (Hamilton Cove) wharf, \$5,666.71; Roberval harbour works, \$27,031.71; Sacre Coeur wharf, \$5,551.90; St. Andre de Kamouraska wharf, \$5,386.04; St. Charles de Caplan wharf, \$12,537.60; at 117 other points, each under \$5,000, \$119,414.23. In all, labour cost \$234,687.54, and materials and supplies, \$242,273.69.

Votes 371, 884 and 599 Construction, Repairs and Improvements—Harbours and Rivers, Ontario

	Estimates	Allotments	Expenditures
Amethyst Harbour—Wharf	11,000 00	11,000 00	9,504 02
Contract: Thunder Bay Harbour Improvements, Ltd., \$9,005.37; payment in full.			
Belle River—Reconstruction of Training Wall	19,000 00	19,000 00	115 25
Belleville—Harbour improvements	23,000 00	23,000 00	133 17
Britt—Wharf (Revote \$8,600)	12,000 00	12,000 00	6,466 91
Contract: Octave Campeau, \$16,325.63; final payment, \$6,249.23.			
Brockville—Breakwater reconstruction	98,000 00	98,000 00	52,097 17
Contract: Canadian Dredge & Dock Co., Ltd., \$133,956.21; payments, including final payment, \$51,285.32.			
Burditt Lake (Clearwater Lake)—Wharf	8,000 00	8,000 00	6,856 09
Work carried out by day labour (labour, \$4,873.20; materials and supplies, \$1,882.89).			
Byng Inlet—Wharf	7,300 00	7,300 00	5,323 79
Contract: Octave Campeau, \$9,426.60; final payment, \$5,169.60.			
Charlton—Wharf	5,400 00	5,922 32	5,922 32
Contract: Thomas McDonald, \$5,333.71; payment in full.			
Christian Island—Wharf extension (Revote \$10,300)	12,000 00	13,811 91	13,811 91
Contract: Bermingham Construction, Ltd., \$14,029.64; payments, including final payment, \$13,258.64.			

	Estimates	Allotments	Expenditures
Cockburn Island—Reconstruction of harbour works (Revote \$56,000)	61,000 00	61,000 00	49,082 33
Contracts: L. R. Brown & Co., Ltd., (1) reconstruction of wharf, \$27,104.16; payment in full; (2) reconstruction of breakwater, \$20,819.39; payment in full.			
Collingwood—Harbour reconstruction and improvements (Revote \$100,000)	265,000 00	265,000 00	206,907 73
Contracts: (a) Reginald A. Blyth, \$92,338.74, reconstruction of terminal wharf; payment in full; Collingwood Terminals, Ltd., contributed \$29,373.30 as its share of the cost; (b) McNamara Construction Co., Ltd., \$246,638.49; reconstruction of west wharf, payments, including final payment, \$164,236.41; Collingwood Shipyards, Ltd., contributed \$23,407.20 as its share of the cost.			
Dawson's Point (New Liskeard)—Wharf	7,000 00	7,000 00	6,691 59
Contract: John O'Hare, \$5,900.19; payment in full.			
Dryden—Wharf	10,000 00	10,000 00	3,985 71
Contract: Wm. Newman Co., Ltd., \$25,456.26; final payment, \$3,860.71.			
Elsas—Wharf	7,000 00	7,000 00	149 50
Fort William—Dredging (Revote \$60,000)	602,000 00	602,000 00	550,578 00
Contracts: (a) Canadian Dredge & Dock Co., Ltd., (1) dredging at Fort William and breakwater construction at Port Arthur, payments, including final payment, \$82,210.49; total payments, \$332,504 (dredging); total payments on completed contract, \$938,356.60, of which \$605,852.60 was paid in 1948-49 out of Vote 375, "Port Arthur—Breakwater"; (2) \$1,406,100, for dredging at Fort William (\$253,680) and breakwater construction at Port Arthur (\$1,152,420) payments, \$146,187.34; to date, \$216,088.34 (dredging). Other payments on this contract were made from the appropriation "Port Arthur—Breakwater"; (b) Consolidated Dredging, Ltd., (1) dredging in Kaministiquia River, \$56,384.91; payment in full; (2) dredging Westfort turning basin, \$269,775; payments, \$257,728.51			
Fort William—Wharf	35,000 00	35,000 00	119 42
French River—Water control improvements—the Province of Ontario to pay half the cost	182,000 00	182,000 00	90,215 64
Contract: Canadian Dredge & Dock Co., Ltd., \$153,217; payments, \$134,948.56, of which the Province of Ontario contributed \$49,285.65.			
Goderich—Redredging and repairs to harbour works (Revote \$30,000)	148,000 00	157,959 02	157,959 02
Contracts: (a) McNamara Construction Co., Ltd., \$141,939.07; dredging outer harbour, payments, including final payment, \$76,055.12; (b) Ontario Construction Co., Ltd., \$146,896.74, repairs to north and south piers, payments, including final payment, \$66,334.95. Work carried out by day labour (labour, \$7,113.24; materials and supplies, \$5,762.09).			
Gogama (Iac Minisinakwa)—Wharf	6,500 00	6,500 00	
Gore Bay—Wharf extension	39,000 00	39,000 00	2,872 59
Property purchased from the Estate of James Purvis & Sons, \$2,500.			
Grand River Conservation Scheme—Contribution towards the cost of preliminary plans, test drilling, etc., in connection with the proposed Luther Marsh dam	3,000 00	3,000 00	
Hamilton—Harbour improvements (Revote \$630,000)	1,425,000 00	1,425,000 00	1,182,336 39
Contracts: (a) Aiken & MacLachlan, Ltd., \$68,820 for marine garage; payments, \$50,232.82; to date, \$62,620.42; (b) Bermingham Construction, Ltd., \$98,532.90, for extension of James St. slip, payments, including final payment, \$90,823.14; (c) McNamara Construction Co., Ltd., (1) \$1,171,389.90, construction of terminal wharf, payments,			

	Estimates	Allotments	Expenditures
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\$887,934.54; (2) \$76,999.75, widening La Salle Park wharf, payments, \$24,161.04; (d) J. P. Porter Co., Ltd., \$113,005.33, dredging; payment in full.

A Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken, and to authorize commitments against future years in the amount of \$75,000 ..	350,000 00	350,000 00	222,655 92
Honora—Wharf replacement (Revote \$3,500)	8,000 00	8,000 00	7,172 12
Contract: Reginald A. Blyth, \$11,381.28; final payment, \$6,885.74.			
Island Grove—Wharf	23,000 00	23,000 00	20,434 16
Contract: Lloyd Engineering, Ltd., \$19,350; payment in full.			
Killarney—Wharf and warehouse	19,000 00	19,000 00	185 80
Kingston—To purchase wharf property	20,500 00	20,500 00	20,000 00
Property purchased from the Estate of the late Stuart Crawford, \$20,000.			
Lion's Head—Wharf repairs	25,000 00	25,000 00	562 69
Little Current—Towards dredging channel	100,000 00	100,000 00	99 52
Contract: Canadian Dredge & Dock Co., Ltd., \$599,440.22; no payments.			
Macdiarmid—Breakwater replacement	25,000 00	31,687 94	31,687 94
Contract: John D. MacMillan, \$30,726.15; payment in full.			
Matachewan—Wharf	6,000 00	6,282 75	6,282 75
Contract: Thomas McDonald, \$5,625.06; payment in full.			
Meaford—Repairs to harbour wall	30,000 00	30,000 00	447 80
Contract: McNamara Construction Co., Ltd., \$28,012; no payments.			
Michipicoten—Dredging	80,000 00	80,000 00	117 03
No tenders were received.			
Midland to Parry Sound—Towards dredging inside channel (Revote \$152,000)	184,000 00	184,000 00	95,402 21
Contracts: (a) Consolidated Dredging, Limited, \$152,271.80, for dredging at seven mile narrows, etc.; payments, \$78,256.80; to date, \$99,485.55; (b) Russell Construction Co., Ltd., \$77,691.68; payments, including final payment, \$12,110.03.			
Millhaven—Wharf enlargement	21,000 00	21,000 00	19,707 51
Contract: Reginald A. Blyth, \$18,875; payment in full.			
Montreal River (Mowatt's Landing)—Wharf replacement ..	20,000 00	20,000 00	
New Liskeard—Breakwater—Wharf	8,000 00	8,000 00	6,737 25
Contract: Reginald A. Blyth, \$6,134.04; payment in full.			
Nipigon—Wharf extension and dredging	57,000 00	57,000 00	209 32
Contract: Consolidated Dredging, Limited, \$33,525; no payments.			
Oshawa—Redredging	160,000 00	167,769 32	167,769 32
Contract: J. P. Porter Co., Ltd., \$166,943.28; payment in full.			
Ottawa (Rideau River)—Repairs to walls (Revote \$56,400) Tenders not yet called.	59,000 00	59,000 00	
Owen Sound—Harbour improvements	105,000 00	105,000 00	99,631 06
Contract: Reginald A. Blyth, \$97,848.18; payment in full.			
Owen Sound—Towards harbour wall	100,000 00	100,000 00	40 60
Plans and specifications not completed.			
Pele Island—Wharf reconstruction (Revote \$50,000)	80,000 00	80,000 00	74,286 76
Contract: Birmingham Construction, Limited, \$73,532.91; payment in full.			
Penetanguishene—Harbour improvements (Revote \$22,000) .	35,000 00	35,000 00	23,961 21
Contracts: (a) Reginald A. Blyth, \$44,552.90, construction of bulkhead wall; final payment, \$8,609.33; (b) Stuart Mackenzie, approach and floats, \$57,758.01, final payment, \$9,956.			
Port Arthur—Dredging (Revote \$160,000)	165,000 00	165,000 00	130,000 10
Contract: Consolidated Dredging, Limited, \$362,947.74; payments, including final payment, \$128,015.91.			

	Estimates	Allotments	Expenditures
Port Arthur—Breakwater	1,030,000 00	1,030,000 00	871,738 11
Contracts: Canadian Dredge & Dock Co., Ltd., (1) \$184,586.67, breakwater repairs; payment in full; (2) in connection with the contract described under "Fort William—Dredging", above, payments, \$684,041.42; to date, \$861,036.15.			
Port Bruce—Reconstruction of Pier (Revote \$38,000)	65,000 00	65,000 00	52,085 20
Contracts: (a) Bermingham Construction, Ltd., \$26,305; payments, \$18,821.57; (b) Reginald A. Blyth, \$37,499.17; payments, including final payment, \$32,321.86, of which the Department of Transport paid \$360.			
Port Burwell—Reconstruction of Pier (Revote \$24,000)	325,000 00	325,000 00	105,228 16
Contracts: (a) Reginald A. Blyth, \$226,277, reconstruction of west pier; payments, \$81,352.76; (b) McNamara Construction Co., Ltd., \$111,096.46, dredging, payments, including final payment, \$21,533.06; (c) Russell Construction Co., Ltd., \$62,884.10, reconstruction of east pier; no payments.			
Port Colborne—Breakwater repairs (Revote \$24,000)	85,000 00	85,000 00	50,242 71
Contract: Bermingham Construction, Ltd., \$148,800.20; payments, \$49,337.28; to date, \$128,085.18.			
Port Credit—Harbour improvements	152,000 00	152,000 00	186 74
Contract: J. P. Porter Co., Ltd., \$124,875; no payments.			
Port Dover—Repairs to West Pier	51,000 00	51,000 00	16,253 29
Contract: Reginald A. Blyth, \$44,000; payments, \$15,463.96.			
Port Lambton—Harbour improvements	35,000 00	35,000 00	338 86
Port Maitland—Repairs to Harbour Works	35,000 00	35,000 00	23,663 81
Contract: Bermingham Construction, Ltd., \$21,863.91; payment in full.			
Portsmouth—Wharf reconstruction	96,000 00	96,000 00	36 05
Tenders not yet called.			
Port Stanley—Towards pier reconstruction	140,000 00	140,000 00	54,308 71
Contract: Canadian Dredge & Dock Co., Ltd., \$129,970.50; payments, \$52,399.08.			
Salmon Point—Breakwater extension (Revote \$17,100)	23,000 00	23,000 00	20,227 16
Contract: Lightfoot Bros. Construction Co., \$19,709.40; payment in full.			
Salmon Point (East Lake Outlet)—Breakwater and dredging	90,000 00	90,000 00	
This project has been deferred.			
Sandfield—Wharf	8,000 00	8,000 00	
Sand Point—Wharf repairs (Revote \$39,000)	43,000 00	43,000 00	15,661 47
Contract: Reginald A. Blyth, \$27,023.80; payments, \$14,773.53.			
Sarnia—Pier extension and mooring clusters	28,600 00	28,600 00	77 90
Sioux Narrows—Wharf	9,000 00	9,000 00	6,654 75
Contract: Hacquoil's, \$6,131.91; payment in full.			
South Baymouth—Harbour improvements (Revote \$52,000)	65,000 00	65,000 00	5,672 91
Contracts: Canadian Dredge & Dock Co., Ltd., (1) \$31,303.45, widening entrance channel, final payment, \$3,515.95; (2) \$60,088, dredging entrance channel; no payments.			
Squaw Bay—Wharf replacement	19,000 00	19,000 00	13,697 92
Contract: Thunder Bay Harbour Improvements, Ltd., \$12,480.85; payment in full.			
Stella (Amherst Island)—Wharf enlargement	12,000 00	12,393 00	12,393 00
Contract: Lloyd Engineering, Ltd., \$12,033.10; payment in full.			
Stokes Bay—Wharf repairs	29,000 00	29,000 00	25,049 30
Contract: McNamara Construction Co., Ltd., \$24,104.27; payment in full.			
Thornbury—Towards reconstruction of pier	50,000 00	50,000 00	
Plans and specifications not completed.			
Tobermory—Warehouse and lighting on wharf	14,000 00	14,483 54	14,483 54
Contract: McNamara Construction Co., Ltd., \$13,200; payment in full.			

	Estimates	Allotments	Expenditures
Toronto—Harbour maintenance (Revote \$15,000)	59,000 00	59,000 00	34,899 94
Contracts: (a) Canadian Dredge & Dock Co., Ltd., \$40,361.86, reconstruction of revetment wall, payments, including final payment, \$21,253.94; (b) Russell Construction Co., Ltd., (1) \$12,753.45, improvements to west breakwater, final payment, \$1,851.37; (2) \$34,727.80, crib for west breakwater, payments, \$11,464.66.			
Toronto—Harbour improvements (Revote \$310,000)	835,000 00	835,000 00	750,369 02
Contracts: Russell Construction Co., Ltd., (1) \$938,457.92, for construction of Section 12 of head wall, payments, including final payment, \$741,289.38; (2) \$57,516.70, steel pile breakwater; no payments.			
Trenton—Wharf extension	20,000 00	20,000 00	19,856 32
Contract: Reginald A. Blyth, \$24,639.95; payments, including final payment, \$19,206.45.			
Vermilion Bay—Wharf	12,000 00	12,000 00	
Wallaceburg—Extension to wharf and warehouse (Revote \$31,500)	38,000 00	38,000 00	35,795 66
Contract: Sterling Construction Co., Ltd., \$33,167.25; payment in full. Property purchased from the Corporation of the Town of Wallaceburg, \$1,500.			
Waupees—Waupees Island—Wharves	17,600 00	17,600 00	12,020 74
Contract: Reginald A. Blyth, \$19,078; payments, \$10,897.20.			
Wheatley (Muddy Creek)—Fishing harbour (Revote \$37,000)	80,000 00	80,000 00	11,950 42
Contract: Woollatt Construction, Ltd., \$61,998; payments, \$11,696.46; to date, \$25,848.40.			
Whitby—Repairs to harbour works	50,000 00	50,000 00	14,990 89
Contract: McNamara Construction Co., Ltd., \$65,653.96; final payment, \$14,798.56.			
Wikwemikong Wharf	7,000 00	7,000 00	5,104 48
Work carried out by day labour (labour, \$2,768.61; materials and supplies, \$2,235.87).			
Supplement as approved by Treasury Board (transfer from Vote 379)	27,909 80		
	<u>\$8,217,809 80</u>	<u>\$8,217,809 80</u>	<u>\$5,450,606 68</u>

A Contracts: (a) L. R. Brown & Co., Ltd., \$10,280.30, wharf at Sault Ste. Marie; payment in full; (b) Hacquoil's, \$14,688, breakwater-wharf at Fort William (Chippewa Park), payments, including final payment, \$3,078; (c) McNamara Construction Co., Ltd., \$9,920.79, wharf at Wiarton; payment in full; (d) Richardson Construction Co., Ltd., \$5,439.75, esplanade wharf at Cobourg; payment in full. The latter amount was recovered from the Canadian National Railways.

Repairs and improvements by local tender at 16 other points amounted to \$27,497.62.

Repairs and improvements at the following points were carried out by day labour: Bruce Mines wharf, \$5,459.40; Fort Frances (Government Road) wharf, \$10,031.31; Jackson's Point wharves, \$8,082.44; Penetanguishene harbour works, \$7,901.68; Sarnia harbour works, \$8,746.49; Shiguinadah wharf, \$5,279.30; Trenton training wall, \$10,718.38; at 76 other points, each under \$5,000, \$114,221.18. In all, labour cost \$66,087.54 and materials and supplies, \$104,352.64.

Votes 372 and 385 Construction, Repairs and Improvements—Harbours and Rivers, Manitoba

	Estimates	Allotments	Expenditures
Assiniboine River—Dyking and cut off (Revote \$34,000)	116,000 00	116,000 00	30,361 23
Work carried out by day labour (labour, \$29,559.84; materials and supplies, \$801.39).			
Athapapuskow Lake—Wharf	6,000 00	6,000 00	
Gimli—Breakwater reconstruction	35,000 00	35,000 00	17,412 97
Work carried out by day labour (labour, \$5,930.31; materials and supplies, \$11,482.66, of which H. R. MacMillan Sales (Manitoba), Ltd., received \$8,520.96 for lumber).			
Grassy Narrows (Hecla Island)—Wharves	12,000 00	12,000 00	2,431 24

	Estimates	Allotments	Expenditures
A Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken	60,000 00	60,000 00	24,193 37
Hnausa—Jetty reconstruction	26,000 00	26,000 00	18,234 26
Work carried out by day labour (labour, \$6,531.17; materials and supplies, \$11,753.09, of which H. R. MacMillan Sales (Manitoba), Ltd., received \$7,572.25 for lumber).			
Hnausa—Wharf reconstruction	39,000 00	39,000 00	25,666 55
Contract: Nelson River Construction, Limited, \$107,747.78, final payment, \$25,123.20.			
Lac du Bonnet—Wharf reconstruction	35,000 00	35,000 00	19,125 53
Contract: Wm. Newman Co., Ltd., \$23,953.50; payments, \$18,275.81.			
Rabbit Point—Wharf	24,000 00	24,000 00	
St. Andrews—River breakwater	41,000 00	41,000 00	40,966 38
Contract: Maple Leaf Construction, Limited, \$40,945.98; payment in full.			
St. Andrews Lock and Dam—Improvements to bridge (Revote \$35,000)	106,000 00	106,000 00	573 75
Contracts: Dominion Bridge Co., Ltd., (1) \$71,420, improvements to bridge; no payments; (2) \$27,975, sidewalks and hand railing; no payments.			
The Pas—Wharf reconstruction	24,000 00	24,000 00	6,649 40
Contract: Macaw and MacDonald, \$44,226.56; final payment, \$6,170.02.			
Winnipegosis—Wharf and haulout slip (Revote \$9,000)	11,000 00	11,000 00	7,225 74
Contract: Wm. Newman Co., Ltd., \$23,425.20; final payment, \$6,361.51.			
	<u>\$ 535,000 00</u>	<u>\$ 535,000 00</u>	<u>\$ 192,890 42</u>

A Repairs and improvements by local tender at 3 points amounted to \$7,924.55.

Repairs and improvements at the following points were carried out by day labour: Matheson Island wharf, \$7,597.37; at 9 other points, each under \$5,000, \$8,671.45. In all, labour cost \$7,219.71 and materials and supplies, \$9,049.11.

Votes 373 and 886 Construction, Repairs and Improvements—Harbours and Rivers, Saskatchewan, Alberta and Northwest Territories

	Estimates	Allotments	Expenditures
Alberta Beach, Alberta—Wharf repairs	24,000 00	24,000 00	15,747 46
Contract: Hubtop Construction Co., Ltd., \$20,916.27; payments, \$15,084.16.			
Bell Rock (Fort Smith), Northwest Territories—Wharf (Revote \$119,000)	215,000 00	220,279 52	220,279 52
Contract, cost plus fixed fee, \$11,500 (wharf at Bell Rock), cost plus fixed fee, \$7,500 (wharf extension at Fort Fitzgerald): Northern Construction Co. & J. W. Stewart, Ltd., payments, including final payment, \$220,075.05; total payments, \$260,838.90 (wharf). Final payment was also made on this contract under "Fort Fitzgerald, Alberta—Wharf repairs and extension". Total payments on completed contract, \$377,824.88.			
Cold Lake, Alberta—Towards harbour improvements	60,000 00	60,000 00	141 03
Contract: R. A. Kenny, \$56,992.50; no payments.			
Dore Lake, Saskatchewan—Wharf	11,000 00	11,000 00	2,079 23
Fort Fitzgerald, Alberta—Wharf repairs and extension	60,000 00	60,000 00	709 80
Contract: Northern Construction Co. & J. W. Stewart, Ltd., described under "Bell Rock (Fort Smith) Northwest Territories wharf", above, \$116,985.98; final payment, \$709.80.			
Fort Franklin, Northwest Territories—Wharf repairs and extension	29,000 00	29,000 00	22,014 60
Work carried out by day labour (labour, \$9,036.29; materials and supplies, \$12,978.31).			

	Estimates	Allotments	Expenditures
A Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken	25,000 00	25,000 00	6,382 16
Hay River, Northwest Territories—Wharf	57,000 00	57,000 00	
Tenders not yet called.			
Waskesiu Lake, Saskatchewan—Harbour improvements (Re-vote \$28,000)	50,000 00	50,000 00	28,330 42
Contract, cost plus fixed fee, \$6,000: Bonn & Davis, \$120,000; payments, \$31,178.77, of which \$3,720.39 was made from Department of Resources and Development, Vote 219; to date, \$94,998.86.			
Waterways, Alberta—Reconstruction of wing dams	50,000 00	50,000 00	10,831 79
Work carried out by day labour (labour, \$1,238.15; materials and supplies, \$9,593.64).			
Yellowknife, Northwest Territories—Wharf (Revote \$8,000) ..	9,000 00	9,000 00	8,869 93
Contract, cost plus fixed fee, \$2,000: Northern Construction Co. & J. W. Stewart, Ltd., \$13,180.71; payments, including final payment, \$8,869.93.			
Supplement as approved by Treasury Board (transfer from Vote 379)	5,279 52		
	<u>\$ 595,279 52</u>	<u>\$ 595,279 52</u>	<u>\$ 315,385 94</u>

A Repairs and improvements carried out at 7 points, each under \$5,000, amounted to \$6,382.16 (labour, \$3,053.71; materials and supplies, \$3,328.45).

Votes 374 and 387 Construction, Repairs and Improvements—Harbours and Rivers, British Columbia and Yukon

	Estimates	Allotments	Expenditures
Alert Bay—Wharf	79,000 00	79,000 00	15,930 29
Contract: Pacific Pile Driving Co., Ltd., \$65,151; payments, \$15,260.38.			
Alice Arm—Wharf reconstruction	32,000 00	32,000 00	460 00
Allison Harbour—Float and shed	11,000 00	11,000 00	101 69
Arrow Park West—Wharf reconstruction	24,000 00	24,000 00	254 33
Balmoral—Wharf	14,000 00	14,000 00	8,955 47
Contract: Armour Salvage & Towing Co. (1945), \$14,469.95; payments, \$8,475.11.			
Bear River, Bedwell Sound—Float	7,000 00	7,000 00	6,282 14
Contract: W. E. Bond, \$5,963.50; payment in full.			
Beaton—Wharf reconstruction	20,000 00	20,000 00	444 67
Bella Coola—Scow grid and loading platform	26,000 00	26,000 00	105 69
Blubber Bay—Wharf reconstruction	51,000 00	51,000 00	120 89
Contract: William Greenlees, \$43,745; no payments.			
Bull Harbour (Hope Island)—Float	8,000 00	8,000 00	
Campbell River—Fishing harbour (Revote \$100,000)	275,000 00	275,000 00	165,650 53
Contract: Northern Construction Co. & J. W. Stewart, Ltd., \$260,688.48; payments, including final payment, \$163,683.98. Inspection cost \$1,938.55.			
Campbell River—Wharf replacement	77,000 00	77,000 00	64,460 87
Contract: James McDonald Construction Co., Ltd., \$124,098.16; payments, including final payment, \$63,444.			
Chemainus—Harbour improvements	10,000 00	10,000 00	
Comox—Wharf replacement (Revote \$100,000)	132,000 00	132,000 00	131,953 57
Contract: Fraser River Pile Driving Co., Ltd., \$123,644.84; payment in full. Repairs carried out by day labour (labour, \$2,547.35, materials and supplies, \$3,598.41). W. H. Gage received \$1,265 for repairs to lighting system.			
Crescent—Wharf	11,000 00	11,000 00	3 68
Davis Bay (Wilson Creek)—Breakwater and float	17,000 00	17,000 00	163 66
Dodge Cove, Digby Island—Wharf	23,000 00	23,000 00	134 39

	Estimates	Allotments	Expenditures
Fraser Lake—Wharf reconstruction	23,000 00	23,000 00	9,879 41
Work carried out by day labour (labour, \$3,382.91; materials and supplies, \$6,496.50).			
Fraser River—Towards improvements	1,257,000 00	1,257,000 00	154,320 42
Contracts: (a) Coast Quarries, Ltd., \$138,040, reconstruction of north arm jetty, no payments; (b) Fraser River Pile Driving Co., Ltd., \$105,306.89, renewal of Sapperton Dyke No. 1, payments, \$94,776.20; (c) Gilley Bros., Ltd., (1) \$1,339,515, construction of south jetty No. 2; payments, \$17,517.80; (2) \$50,896.24, protection work at Rice Mills, Fraser River (Lulu Island), payments, including final payment, \$20,677.76; (3) \$12,989.48, channel maintenance, Lulu Island, no payments; (d) West Coast Dredging Co., Ltd., \$54,600, protection work at Tilbury Island, no payments. The Federal Government's share of the cost (50 per cent) of channel protection at Canoe Pass, paid to the Fraser Valley Dyking Board, amounted to \$18,630.			
Fraser River (Kirkland Island)—Replacement and extension of channel protection (Revote \$13,000)	235,000 00	235,000 00	216,181 02
Contracts: (a) Coast Quarries, Ltd., \$26,191.55, channel protection at Ladner Reach; payment in full; (b) Fraser River Pile Driving Co., Ltd., \$195,101.36, construction of pile dyke, payments, including final payment, \$187,863.04.			
Fraser River and Vancouver Harbour—Dredging (Revote \$82,000)	648,000 00	648,000 00	401,486 51
Contracts: (a) British Columbia Bridge & Dredging Co., Ltd., (1) dredging Fraser River at mouth of North Arm (\$202,090.68); Nicomen Slough (\$55,913.25); Annieville Channel (\$117,637.96), and elevator approach (\$14,506.58); Pacific Coast Terminals (\$65,824.58); Deas Slough (\$202,823.94); Steveston Cannery Channel (\$56,576.96); payments, including final payment, \$393,497.07, of which the Fraser Valley Dyking Board contributed \$57,612 (Deas Slough); total payments, \$715,373.95; (2) \$58,750, dredging at Douglas Island; no payments; (3) \$178,750, dredging at Port Mann Channel; no payments; (b) Northwest Dredging Co., Ltd., \$197,814.88, dredging First Narrows, payments, including final payment, \$52,432.30. The Federal Government's share of cost (50 per cent) of channel protection at Hammond, paid to the Fraser Valley Dyking Board, amounted to \$11,433.17.			
Gambier Island (Camp Georgia)—Wharf	50,000 00	50,000 00	120 82
Contract: Findlay White Construction Co., Ltd., \$42,542; no payments.			
Ganges—Towards harbour repairs and improvements	25,000 00	25,000 00	
Gibson's Landing—Wharf improvements	15,000 00	15,000 00	5,131 12
Materials and supplies cost \$4,997.70.			
Gibson's Landing—Dredging (Revote \$17,000)	22,000 00	22,000 00	20,604 70
Contract: McKenzie Barge & Derrick Co., Ltd., \$20,272.20; payment in full.			
Half Moon Bay—Wharf repairs and improvements	30,000 00	30,000 00	285 09
A Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken, and to authorize commitments against future years in the amount of \$75,000	425,000 00	425,000 00	347,278 13
Harrison Hot Springs—Float and approach	13,000 00	13,000 00	119 68
Horseshoe Bay—Wharf improvements	16,000 00	16,000 00	170 44
Kamloops—Wharves	14,000 00	14,000 00	3,723 66
Materials and supplies cost \$3,723.66.			
Keat's Island—Pierhead replacement (Revote \$12,000)	15,000 00	15,000 00	14,161 57
Contract: Horie-Latimer Construction Co., Ltd., \$13,768.64; payment in full.			
Lewes River, Yukon—Towards taking over, reconstructing and maintaining dam	37,000 00	37,000 00	25,918 85
Work carried out by day labour (labour, \$14,008.07; materials and supplies, \$11,910.78).			

	Estimates	Allotments	Expenditures
Lyall Harbour—Wharf repairs and improvements	13,000 00	13,000 00	11,681 75
Contract: Pacific Pile Driving Co., Ltd., \$11,370.82; payment in full.			
Madeira Park (Pender Harbour)—Floats	7,000 00	7,000 00	122 29
Minstrel Island—Wharf repairs and improvements	15,000 00	15,000 00	128 27
Nanaimo—Dredging (Revote \$60,000)	593,000 00	593,000 00	271,747 21
Contract: North Western Dredging Co., Ltd., \$489,045; payments, \$263,093.74; to date, \$281,474.30. The Company also received \$3,497.63 for drilling, etc., for control lines. Inspection cost \$5,155.84.			
Nanaimo—Wharf repairs and improvements—To complete ..	6,000 00	6,000 00	5,818 09
Contract: Canadian Collieries (Dunsmuir) Ltd., for changing of rails, \$5,818.09, payment in full.			
Nanoose Bay—Breakwater	88,000 00	88,000 00	156 66
Contract: Ed. Walsh & Co., Ltd., \$70,350; no payments.			
Nelson—Floating wharf	15,000 00	15,000 00	3,538 86
Materials and supplies cost \$3,538.86.			
New Westminster—Wharf reconstruction and improvements (Revote \$125,000)	176,000 00	176,000 00	84,970 27
Contract: British Columbia Bridge and Dredging Co., Ltd., \$127,518; payments, \$82,318.30; to date, \$93,860.37. Inspection cost \$2,187.44.			
Okanagan Flood Control Project—Towards Dominion Government's share of cost (Revote \$25,000)	500,000 00	500,000 00	20,771 00
The Federal Government made a payment of \$20,771 to the Province of British Columbia, as its share (50 per cent) of the cost of rights-of-way, additional surveys, plans and specifications, etc., in respect of this project.			
Phipps Point (Hornby Island)—Wharf improvements	25,000 00	25,000 00	2,465 91
Contract: Albert J. Savoie, \$22,010; payments, \$2,311 67.			
Port Alberni—Dredging (Revote \$40,000)	120,000 00	120,000 00	91 91
Contract: North Western Dredging Co., Ltd., \$97,925; no payments.			
Port Alberni—Harbour improvements (Revote \$376,000)	460,000 00	460,000 00	286,058 02
Contracts: (a) James McDonald Co., Ltd., \$28,529.48, bulkhead floats; payment in full; (b) Pacific Pile Driving Co., Ltd., \$324,591.22; payments, including final payment, \$254,810.57. Materials and supplies cost \$1,021.62.			
Port Clements—Wharf repairs	46,000 00	46,000 00	42,769 05
Contract: A. T. Holland & H. B. Phillips, \$41,726 97; payment in full.			
Port Renfrew—Towards wharf reconstruction	25,000 00	25,000 00	411 95
Prince Rupert—Roadway and renewal of fishermen's floats ..	72,000 00	72,000 00	7,476 59
Contracts: (a) Skeena River Pile Driving Co., \$54,453; no payments; (b) Northern British Columbia Power Co., Ltd., \$5,973.25, installing lights on floats; payment in full; Armour Salvage & Towing Co. (1945) received \$1,043 for repairs to floats.			
Prince Rupert (Fairview Bay)—Breakwater (Revote \$75,000)	250,000 00	250,000 00	381 52
Contract not awarded at close of the fiscal year.			
Qualicum Beach (French Creek)—Boat Harbour	75,000 00	75,000 00	52,143 73
Contract: Coast Quarries, Ltd., \$62,190; payments, \$50,259.83.			
Redonda Bay—Float and approach	22,000 00	22,000 00	147 77
Robert's Creek—Wharf repairs and improvements	71,000 00	71,000 00	42,506 39
Contracts: (a) B. & M. Logging, Ltd., \$63,716; payments, including final payment, \$32,460.35; (b) Fraser River Pile Driving Co., Ltd., \$51,337.76; no payments. Work carried out by day labour (labour, \$2,030.53; materials and supplies, \$5,262.95). James McDonald Construction Co., Ltd., received \$1,735 for wharf repairs.			
Robert's Creek—Towards Harbour improvements	100,000 00	100,000 00	
Contract: Fraser River Pile Driving Co., Ltd., \$40,000; no payments.			
Ruskin—Wharf replacement	8,000 00	8,000 00	7,425 16
Contract: R. Bumstead, \$6,995.52; payment in full.			

	Estimates	Allotments	Expenditures
Sandspit—Wharf renewal	75,000 00	75,000 00	69,647 30
Contract: Fred Atkins, Elmer J. Palmer, and Arthur W. Way, \$67,258.16; payment in full. Inspection cost \$1,728.01.			
Sechelt—Wharf repairs and improvements	71,000 00	71,000 00	57,367 07
Contract: James McDonald Construction Co., Ltd., \$64,457.25; payments, \$54,209.42. The Company also received \$1,675 for emergency repairs. Inspection cost \$1,443.65.			
Shawnigan Lake—Wharf and floats	15,000 00	15,000 00	
Snug Cove—Floats	8,000 00	8,000 00	7,978 18
Contract: West Coast Salvage & Contracting Co., Ltd., \$7,384.15; payment in full.			
Sointula—Breakwater and floats	62,000 00	62,000 00	
Plans and specifications not completed.			
Squamish—Towards Assembly wharf	100,000 00	100,000 00	
Preliminary negotiations not completed.			
Squamish—Wharf repairs and improvements	30,000 00	30,000 00	3,806 16
Work carried out by day labour (labour, \$1,007.06; materials and supplies, \$2,799.10).			
Steveston—Towards fishing harbour	25,000 00	25,000 00	
Stewart—Wharf repairs	64,000 00	64,000 00	59,895 65
Contract: Horie-Latimer Construction Co., Ltd., \$58,076.40; payment in full.			
Sturdies Bay (Galiano Island)—Wharf extension	18,000 00	18,000 00	436 10
Tofino—Harbour repairs and improvements (Revote \$20,000)	34,000 00	34,000 00	13,476 96
Contracts: (a) William E. Bond, \$20,718.50, harbour repairs; payments, \$3,375; (b) R. J. Dunlop & Co., Ltd., \$8,489.80, construction of approach, etc., at Armitage Point; payment in full.			
Trail—Landing	8,000 00	8,000 00	1,039 79
Uluet West—Improvements	20,000 00	20,000 00	10,568 21
Contract: Victoria Pile Driving Co., Ltd., \$12,981.50; payments, \$10,074.81.			
Vananda—Wharf replacement	57,000 00	57,000 00	52,931 28
Contract: William Greenlees, \$51,808.82; payment in full.			
Victoria—Dredging—(Revote \$121,000)	220,000 00	220,000 00	50,002 63
Contract: British Columbia Bridge & Dredging Co., Ltd., \$195,750; payments, \$48,093.75; to date, \$183,768.75.			
William Head Quarantine Station—Breakwater repairs	22,000 00	22,000 00	99 44
Contract: Victoria Pile Driving Co., Ltd., \$13,491.90; no payments.			
Zeballos—Wharf replacement	124,000 00	124,000 00	860 68
Contract: Findlay White Construction Co., Ltd., \$71,992.42; no payments.			
	<u>\$7,282,000 00</u>	<u>\$7,282,000 00</u>	<u>\$2,763,325 14</u>

A Contracts of \$5,000 or over (in all cases payment in full was made in the current year).

Contractor	Project	Amount of Contract
Edgar P. Angel	Reconstruction of abutments, Ragged Islands, B.C.	\$ 19,955 00
Fraser River Pile Driving Co., Ltd.	Wharf replacement, Albion, B.C.	19,688 56
	Wharf repairs, Glen Valley (\$3,786.99), Gordon Road (\$2,140.18), Hammond (\$165.50), MacMillan Island (\$2,547.41), Port Kells (\$1,296.55), Port Mann (\$396.61), Whonnock, B.C. (\$742.25)	11,075 49
Wm. Greenlees	Wharf reconstruction, New Brighton, B.C.	15,640 13
Horie-Latimer Construction Co., Ltd. ..	Float renewal, Evans Bay, B.C.	6,647 50
Jas. McDonald Construction Co., Ltd. ..	Float renewal, Brentwood, B.C.	7,674 36
Pacific Pile Driving Co., Ltd.	Wharf approach repairs, Esquimalt, B.C.	5,845 28
	Renewal of floats, Owen Bay, B.C.	5,630 50

The cost of repairs and improvements at 46 other points amounted to \$69,148.72.

Repairs and improvements at the following points were carried out by day labour: Argenta float, \$6,962.24; Arrow Lakes pile driver, \$6,750.76; Arrow Park (East) wharf, \$5,646.59; Cowan's Cove wharf, \$6,041.32; Halkett Bay (Gambier Islands) float, \$6,421.16; Hopkin's Landing wharf, \$6,184.02; Kelowna breakwater, \$16,730.60; Magna Bay (Shuswap Lake) wharf, \$6,084.53; at 125 other points, each under \$5,000, \$120,036.81. In all, labour cost \$67,473.93 and materials and supplies, \$113,384.10.

Vote 375 Fraser River—50% of cost of investigations to be carried out by the Dominion Provincial Board Fraser River Basin.	85,000 00
Expenditures.	\$ 36,663 49

A contract of \$29,765.50 was awarded to Wood & McClay, Limited, for construction of a recorder well and shelter, and cable station at Shelley, B.C., and payments were \$14,483.65. Other expenditures were for: salaries and wages, \$24,700.78; equipment, materials and supplies, \$27,670.91; travelling expenses, \$6,471.64. Fifty per cent of the above expenditure of \$73,326.98 was recovered from the Province of British Columbia.

Vote 376 Protection Works Generally—To provide for remedial works where damages are caused by, or endanger, navigation or Federal Government structures.	500,000 00
Expenditures.	\$ 394,190 63

Contracts: Fortunat Bernard and Arthur Bujold, \$15,306.50, protection work at Bonaventure, Fishermen's Wharf, Que., payments, \$12,888.50; Lucien Lachapelle, (a) protection wall at Contrecoeur, Que., \$40,845.84, payments, including final payment, \$31,871.48; (b) protection wall at Sorel, Que., \$34,366.18, payments, including final payment, \$12,382.78; (c) protection wall at Varennes, Que., \$8,921.64, payments, including final payment, \$5,654.28.

Work carried out by local tender at Berthierville, Que., cost \$3,977.35; at Contrecoeur, Que., \$4,952.

Inspection cost \$1,102.82.

Contributions were made as follows: Town of Fort Frances, Ont., \$11,205.31, representing 25 per cent of cost of riprap work at Fort Frances; Fraser Valley Dyking Board, \$13,045.80, repairs at Fraser River (Canada Rice Mills), B.C.; The Corporation of the District of Kent, B.C., \$8,000, bank protection at Agassiz, B.C.

Work was carried out by day labour at the following points: Beloeil, Que., \$17,734.82; Berthierville, Que., \$13,152.50; Bromptonville, Que., \$11,930.38; Carleton, Que., \$11,284.36; Lac Mégantic, Que., \$24,944.14; Mac-Masterville, Que., \$5,395.08; La Malbaie, Que., \$5,884.34; Maria, Que., \$8,201.08; Mascouche River, Que., \$5,033.98; Pointe aux Trembles, Que., \$12,656.24; St. Joseph d'Aima (La Petite Bras), Que., \$32,498.33; Ste. Marthe du Cap de la Madeleine, Que., \$24,818.56; St. Mathias, Que., \$9,295.92; St. Ours, Que., \$5,459.30; St. Pierre les Becquets, Que., \$9,328.44; Ville Montmorency, Que., \$9,255.10; at 40 other points, each under \$5,000, \$82,237.74. In all, labour cost \$125,225.36 and materials and supplies, \$163,884.95.

A distribution of expenditure by provinces follows: Quebec, \$361,071.42; Ontario, \$12,073.41; British Columbia, \$21,045.80.

GENERAL

Vote 377 National Gallery of Canada	Estimates	Allotments	Expenditures
Salaries	57,105 00	58,195 00	58,175 48
A Art Exhibitions, Lectures and Educational Work	18,000 00	21,790 00	21,655 67
B Purchase of Works of Art	60,000 00	65,790 00	65,769 05
C Industrial Art Exhibitions and Development	30,000 00	29,295 00	29,257 73
Printing, Stationery and Office Equipment	2,500 00	3,435 00	3,426 12
D Catalogues, Colour Reproductions and Films of Canadian Art	14,000 00		-
Sundries	5,180 00	8,280 00	8,280 00
	\$ 186,785 00	\$ 186,785 00	\$ 186,564 05

An Act to incorporate the National Gallery of Canada, c. 33, 1913 provided for the control of expenditures by a Board of three trustees who serve without remuneration but receive reasonable travelling and other expenses. The moneys available for such expenditures are those appropriated by Parliament for the work of the Board or those which the Board may receive by bequest or in any other manner.

An account entitled "National Gallery of Canada—Special" (see under Open Accounts further on in this section), is maintained to record the receipt of monetary gifts and bequests and the disbursement of these funds.

As at March 31, 1950, there were 21 salaried employees being paid from this vote, of whom 14 were permanent and 7 temporary.

- A Fees and expenses of lecturers, artists, etc., amounted to \$9,302.55; freight, express and cartage were \$4,221.59; other charges were \$9,664.53. The sum of \$1,533 was received for expenses in connection with exhibitions outside of Ottawa and credited to this allotment.
- B The following oil paintings were purchased: *Claude et Renée*, \$20,000, of which E. J. Van Wisselingh & Co. received \$12,000 and Watson Art Galleries, \$8,000; *Family Group*, Thomas Agnew & Sons, Ltd., \$7,392; *Lamentation*, Mrs. Emma Reifenberg, \$30,000 (including advance payment of \$14,000 in 1948-49). Other oil paintings, water colours, drawings, etc., cost \$30,456.36, of which William H. Schab received \$7,197.55. Other charges were \$181.82. Proceeds from sales of reproductions, etc., amounting to \$8,261.13 were credited to this allotment.
- C Exhibitions and services in connection with research work for the development of Canadian industrial design, etc., cost \$16,479.49. Five scholarships were awarded at a cost of \$7,500. Other charges were \$5,278.24.
- D Catalogues, reproductions, films and prints cost \$9,497.20. Other charges were \$930.07. Proceeds from sales of reproductions, etc., amounting to \$10,427.27 were credited to this allotment.

Vote 378 Miscellaneous works not otherwise provided for, not more than \$5,000 to be expended upon any one work.	300,000 00
Expenditures.	\$ 186,378 35

Details of expenditures follow:

Architectural Branch

Ontario

Construction of new and alterations to old storage shed at 79 Sussex St., Ottawa	4,853 00
Repairs to stokers, etc., Laurentian Terrace Hostel, Ottawa	152 37
Purchase of site for Post Office at Smiths Falls, \$3,000, legal services, \$27.23	3,027 23

British Columbia

Purchase of building for Telegraph Service, Department of Transport, at Wells, \$3,500, legal services, \$61.66	3,561 66
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Engineering Branch

Nova Scotia

Construction of freight sheds, extension to wharves, groynes, etc.: Canso, \$3,028.79; Coffin's Island, \$4,214.76; Eastern Head (Frabick's Cove), \$4,528.59; Grand Desert, \$3,113.48; Hunt's Point, \$3,582.56; Inverness, \$3,021.84; Long Cove (Port Medway), \$3,020.91; Meat Cove, \$2,432.19; Phinney's Cove, \$3,198.61; Port Lorne, \$2,620.23; Rockdale, \$3,053.11; West Berlin (East side), \$3,316.62; at 14 other points, \$13,441.56	52,573 25
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Prince Edward Island

Extension to breakwaters, fish sheds, etc.: Miminogash, \$2,515.48; Red Head, \$4,857.38; Savage Harbour, \$2,207.84; at 7 other points, \$6,082.57	15,663 27
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New Brunswick

Installation of derrick, etc., Victoria Bridge, \$377.27; Wilson's Beach, \$281.40	658 67
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Quebec

Construction of roadway, extension to wharves, breakwaters, etc.: Etang des Caps, \$4,738.23; Grand Ruisseau, \$2,687.22; Lac Louvicourt (Lac Simon), \$2,650.73; Lac Tiblemont, \$4,003.33; L'Anse Millerand, \$4,549.72; Old Harry, \$2,584.42; Petite Riviere Est, \$3,018.23; Premier Etang, \$4,955.94; Ruisseau Leblanc, \$3,000; Ste. Anne des Monts, \$4,200; at 8 other points, \$8,763.25	45,151 07
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Ontario

Construction of small wharves, extensions, etc.: Batchawana, \$4,226.82; Beaumaris, \$3,981.26; Long Beach (Sturgeon Lake), \$4,042.52; Providence Bay, \$3,690.28; Sans Souci, \$3,693.62; Sutton, \$2,937.51; at 11 other points, \$7,575.85	30,147 86
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Manitoba

Breakwater extension, Dauphin Beach	1,730 78
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Saskatchewan

Extension to wharf, etc.: Delarondo Lake, \$1,930.33; Regina Beach, \$1,335.02	3,265 35
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British Columbia

Construction of floats, extension to wharves, etc.: Bamfield West, \$2,277; Blind River, \$2,809.10; Gambier Harbour, \$2,989.42; Irvine's Landing, \$4,915.31; Nelson, \$4,060.76; at 6 other points, \$4,625.61	21,677 20
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Contributions were made towards the cost of the following projects:

City of Courtenay, B.C., construction of comfort station	3,500 00
Board of Park Commissioners of Surrey, B.C., harbour improvements	416 64

Total	\$ 186,378 35
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Vote 379 To supplement, on approval of Treasury Board except where less than \$500 is required, any of the appropriations of the Department of Public Works

300,000 00

Less transferred

280,786 47

\$ 19,213 53

Expenditures **nil**

Net amounts transferred to other votes of this Department were as follows: Vote 326, \$7,548.94; Vote 327, \$2,105.24; Vote 334, \$10,857.98; Vote 339, \$161,409.39; Vote 340, \$221.54; Vote 349, \$75.34; Vote 354, \$13.69; Vote 363, \$1,821.92; Vote 367, \$27,722.60; Vote 368, \$3,394.35; Vote 369, \$5,146.82; Vote 370, \$27,279.34; Vote 371, \$27,909.80; Vote 373, \$5,279.52.

Votes 380 and 888 To provide for balances required to complete any projects undertaken in previous fiscal years and for which no specific provision is made in the fiscal year 1949-50

150,000 00

Expenditures **\$ 75,581 81**

Details of expenditures follow:

Architectural Branch

Annapolis Royal, N.S.

Contract for repairs, etc., Public Building, Joseph S. Surette, \$17,332.35, final payment 1,100 00

Bridgewater, N.S.

Contract for alterations, etc., Public Building, Acadia Construction Co., Ltd, \$36,039.10, final payment 1,000 00

Hantsport, N.S.

Contract for addition, etc., Public Building, M. A. Condon & Son, \$9,824, final payment 500 00

Edmundston, N.B.

Contract for alterations, Public Building, John Flood & Sons, Ltd., \$38,202, final payment 500 00

Montreal

Building for Department of National Revenue, 10 Notre Dame St. East, J. A. Guy, legal services 357 00

St. Hyacinthe, Que.

Contract for addition, etc., Public Building, Lucien Vadeboncoeur, \$5,877, final payment 500 00

Kingston, Ont.

Contract for alterations, Public Building, T. A. Andre and Sons, \$48,485.50, final payment 1,026 00

Ottawa

Contract for alterations, etc., Dominion Observatory, Stanley G. Brookes, \$13,000, final payment 500 00

Contract for addition, etc., National Film Board, John Street, Estate of Henri Dagenais, \$23,545, final payment 450 00

Contract for repairs, etc., Rideau Hall, Normand Construction, \$5,741.08, final payment 13 86

Port Arthur, Ont.

Public Building, improvements, Otis Fensom Elevator Co., Ltd., installation of dumb waiter, \$3,055; Mahon Electric Co., Ltd., wiring dumb waiter, \$304.63 3,359 63

Waterloo, Ont.

Contract for addition, etc., Public Building, Harry Wunder Construction, \$51,563.50, final payment 500 00

Corporation of City of Waterloo, lowering sidewalk, etc. 1,323 83

Winnipeg, Man.

Contract for repairs, etc., Immigration Building, Coates Painting Co., \$14,965, final payment .. 290 00

Kelowna, B.C.

Contract for addition, etc., Public Building, A. L. Patterson, \$36,256, final payment 22,723 38

Engineering Branch

Louisburg, N.S.

Contract for wharf, T. C. Gorman (Nova Scotia) Ltd., \$244,495.66, final payment 4,191 74

Richelieu River, Fryer's Island Dam, legal services 1,127 90

St. Simeon, Que.

Contract for wharf reconstruction, Hector Bouchard, \$90,277.80, final payment 4,127 95

Bronte, Ont.

Contract for reconstruction of north pier, Bermingham Construction, \$153,531.38, final payment 3,622 65

Kenora, Ont.

Contract for repairs to Matheson wharf, Macaw and Macdonald, \$28,067.82, final payment 1,229 24

Little Current, Ont., purchase of property and legal services 3,594 79

Sturgeon Falls, Ont., wharf extension, day labour work 4,598 05

Victoria Beach, Man., construction of boat landing 1,453 50

Engineering Branch—Concluded

Davis Bay, B.C.	
Contract for wharf repairs, etc., J. H. Dawson, \$19,557.26, final payment	1,182 54
Fraser River, B.C.	
Contract for construction of North Arm Jetty, Coast Quarries, Limited, \$223,705.26, final payment	5,943 99
Victoria, B.C.	
Contract for fishing harbourage, James McDonald Construction Co., Ltd., and West Coast Salvage & Contracting Co., Ltd., \$105,855.83, final payment	6,701 28
Sundry expenditures	3,664 48
Total	<u>\$ 75,581 81</u>

Corporation of the City of Ottawa, Ottawa Agreement Act, c. 27, 1945.....\$ 75,000 00

This represents the final payment to the Corporation under agreement for the quarter ending June 30, 1949.
An additional payment of \$250,000 was made by the Department of Finance under authority of Vote 939—see Section F.

Exchequer Court Awards, Exchequer Court Act, c. 34, R.S.....\$ 4,822 85

Burlington Channel, Ont.—Bridge	\$ 4,445 80
Harry Theoret was awarded \$1,048.40, Frank Theoret, \$176, and Gladys Wilson, \$2,225, with taxed costs of \$996.40 in connection with an accident on May 11, 1948.	
London, Ont.—Bell Building	377 05
The Northern Life Assurance Company of Canada was awarded costs, in connection with the failure of the Department of National Revenue, Taxation Division, to vacate certain leased premises.	

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....\$ 8,240 00

Transfer from Vote 673 (Department of Finance) To authorize and provide for payment in respect to matters supplementary to the Terms of Union of Newfoundland with Canada\$ 20,846 97

The above amount represents the value of inventory of consumable stores and supplies acquired by this Department.

Expenditures for other Departments

Services were rendered and work performed by this Department, the expenditures for which were charged to the appropriations of other Departments in the amounts indicated:—

Agriculture, \$892,080.78; Citizenship and Immigration, \$185,827.04; Fisheries, \$138,332.40; Justice, \$702.55; Labour—Unemployment Insurance Commission, \$1,819,360.59; National Defence, \$113,229.43; National Health and Welfare, \$1,853,992.37; National Research Council, \$395,426.55; National Revenue, \$4,456.16; Post Office, \$17,339.92; Resources and Development, \$591,206.86; Royal Canadian Mounted Police, \$101,829.86; Secretary of State, \$8,289.24; Transport, \$189,502.04; Veterans Affairs, \$3,308,797.49.

Comparative Statement of Accounts Receivable

	March 31, 1950	March 31, 1949
Current Year	380,732 61	167,535 98
Previous Years—Collectable	7,888 08	1,586 44
—Uncollectable	163,859 02	162,094 69
	<u>\$ 552,479 71</u>	<u>\$ 331,217 11</u>

A list of items in excess of \$1,000 in Previous Years—Uncollectable was given on page V-70, Public Accounts, 1948.

The following additional item was transferred to Uncollectable in the present fiscal year: Canadian Legion, White Rock, B.C., \$1,750.

Changes in Non-Active Asset Accounts

The status of those accounts in which changes have occurred during the current fiscal year, is as follows:

	Dr. Balance Mar. 31, 1949	Debit	Credit	Dr. Balance Mar. 31, 1950
[8a] Non-Active Assets				
(i) Capital Expenditures				
Public Works (Miscellaneous)—				
Department of Public Works—				
Victoria Harbour, British Columbia, Im-				
provements	\$5,131,024 94		\$2,796,935 55	\$2,334,089 39

P.C. 115/777, February 18, 1950, authorized the transfer of the capital cost of Piers A and B at Ogden Point, Victoria, British Columbia, to the Department of Transport.

OPEN ACCOUNTS

	Cr. Balance Mar. 31, 1949	Debit	Credit	Cr. Balance Mar. 31, 1950
[10] Deposit and Trust Accounts				
(c) Miscellaneous—				
A Burrard Dry Dock Pontoons Replacement				
Funds	82,847 38		4,903 79	87,751 17
B Contractors' Securities—Cash—Public Works	4,280,836 50	2,763,661 43	3,485,689 75	5,002,864 82
C Contractors' Securities and Earnings—Held				
for Creditors	17,479 65	20,849 45	6,500 00	3,130 20
D Fraser River Bridge—Maintenance	337,810 92	154,457 18	112,377 42	295,731 16
E Guarantee Deposits—Cash—Public Works ..	13,161 81	9,244 75	7,620 01	11,537 07
F National Gallery of Canada—Special	18,147 00	3,092 71	38 88	15,093 17
G Unclaimed Wages—Government Agencies ..			15 82	15 82
	4,750,283 26	2,951,305 52	3,617,145 67	5,416,123 41

[11] Insurance, Pension and Guaranty Accounts

(c) Pension and Retirement Funds—				
H Retirement Fund—Public Works	2,640 17	2,731 38	42,331 42	42,240 21

[13] Sundry Suspense Accounts

I Public Works Suspense	7,200 00	41,644 64	63,209 91	28,765 27
J Unclaimed Cheques Suspense—Public Works	8,504 93	36 77	248 89	8,717 05
	15,704 93	41,681 41	63,458 80	37,482 32
	\$4,768,628 36	\$2,995,718 31	\$3,722,935 89	\$5,495,845 94

A Under the terms of the Dry Docks Subsidies Act, c. 191, R.S., amounts deducted from subsidies payable to the Burrard Dry Dock Company, Ltd. are credited to this account, to which interest at the rate of 3 per cent per annum is also credited and charged to Interest on Public Debt. The moneys are to be used for the renewal of the pontoons in connection with the dry dock.

- B Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1949-50, bonds so held in respect of the Department of Public Works amounted to \$850,400.
- C This account records the value of contractors' securities and earnings held pending the settlement of claims made by their creditors. Payments made in accordance with the terms of such settlements are debited hereto.
- D Under authority of P.C. 2965, October 4, 1939, the Department of Public Works took over from the Province of British Columbia for maintenance and operation, the railway bridge at New Westminster, known as the Fraser River Bridge, the transfer being effective from December 1, 1939.
All tolls collected from the railways using this bridge are credited to this account. The cost of ordinary maintenance and operation is met from moneys voted by Parliament and such vote entitled "Maintenance and Operation of the New Westminster Bridge" is recouped at the end of each fiscal year from the revenues collected. In addition, expenditures made directly from this account during the year were: \$82,186, by agreement, to the Canadian National Railways for replacement of the interlocking system; \$17,172.90, to the James McDonald Construction Co., Ltd., on a contract for \$37,940, for repairs to the protection pier; \$3,990.86 for repairs to the roller bearings (day labour); and \$701.07 for inspection and advertising.
The balance remaining in the fund is to accumulate pending final settlement with the Province.
- E Credits to this account represent miscellaneous guarantee deposits, on which interest is not allowed, while debits are the release of such deposits on the request of the Department.
- F Monetary gifts and bequests to the National Gallery and the annual interest of \$30 on a Dominion of Canada perpetual bond for \$1,000, which is held in the custody of the Minister of Finance, are credited to this account.
Debits represent minor disbursements. The value of the bond is included in the closing balance.
- G This account is credited with unclaimed wages due employees of contractors operating on a cost plus basis, pending claims therefor.
- H Credits comprise deductions from the earnings of certain employees of this Department not paid through the Central Pay Office, and the accrual of interest at the rate of 4 per cent per annum on the balance to the credit of each employee. Debits represent payment of the amounts to the employees' credit upon resignation or death or, if they are made permanent, refunds or transfers to the Superannuation Account. An amount representing the balances to the credit of these employees for the period prior to January 1, 1949, was transferred hereto during the current fiscal year, pursuant to the transfer at that date of the administration of the Fund to the Office of the Comptroller of the Treasury.
- I Receipts which cannot immediately be allocated are credited to this account pending advice which will enable the proper disposition.
- J All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue, are credited to this account pending claims therefor.

Employees Receiving Salaries at Annual Rates of \$3,000 or over and Travelling Expenses of \$500 or over

The first list for each service contains the names and annual salary rates of all salaried employees who were receiving \$3,000 or over as at March 31, 1950. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list for each service contains the names of other salaried employees who received travelling expenses of \$500 or over.

ADMINISTRATION AND GENERAL

Salaried employees receiving \$3,000 or over

Salary rate	Travelling expenses	Salary rate	Travelling expenses
Murphy, E. P., Deputy Minister	\$ 12,000 00	Chartrand, J.	3,540 00
Harrell, W. P., Asst. Deputy Minister	6,900 00	(including secretarial allowance, \$600)	
McCurry, H. O., Director, National Gallery	7,200 00	Cherry, W. F.	5,040 00
Broom, W. H.	3,420 00	Crerar, A. J.	4,740 00
Buchanan, D. W.	4,500 00	Cross, H. A.	3,660 00
Charette, L. L.	3,000 00	Dowling, I.	3,660 00
		(including terminable allowance, \$600)	
	\$ 738 11	Fenwick, K. M.	3,660 00

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Fortier, R.	6,000 00		Narraway, C. A.	4,380 00	
Gosselin, W.	3,420 00		O'Brien, W. E.	4,920 00	
Hart, B. F.	3,660 00		O'Halloran, J. M.	3,300 00	
Hubbard, R. H.	4,800 00		Rivard, A. A.	5,040 00	
Liston, D. J.	3,060 00		Robertson, J. K. B.	3,060 00	
Martin, F. G.	3,180 00		Ruggles, M.C.	3,480 00	
McIntyre, E.	3,780 00		Scrim, W. J.	3,060 00	

ARCHITECTURAL BRANCH

Salaried employees receiving \$3,000 or over or the equivalent in wages at prevailing rates

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Brault, J. C. G., Chief Architect	\$ 8,000 00	\$ 1,234 21	Cook, H. L.	3,111 08	
Alderdice, H. F.	4,018 00		Corbeil, L. E.	4,440 00	1,952 25
Anderson, C. G.	3,444 00		Cranston, R. N.	3,540 00	
Anderson, C. R.	3,480 00		Creba, D. G.	4,080 00	1,118 61
Andrews, F.	3,099 60		Cuthbertson, C. H. ..	3,480 00	
Aubut, G. K.	3,480 00	512 97	(including rental value of house, \$417.60)		
Beach, E. L.	3,840 00		D'aoust, A.	3,214 40	
Beaulieu, G.	3,060 00		D'aoust, C.	3,214 40	
Beckworth, T.	3,673 60		Davidson, W.	4,080 00	1,463 72
Bedard, A. C.	3,180 00		Davis, A. S.	4,440 00	
Bennett, J. A.	3,444 00		Dawson, C. F.	4,740 00	1,936 22
Bergeron, J. P.	3,558 80		Desjardins, R.	3,444 00	
Berry, T. D.	4,740 00		Desmarais, H.	3,444 00	
Berton, V. F. R.	4,440 00	1,441 05	Desrochers, G.	3,099 60	
Bigaouette, G. O.	3,000 00	629 61	Desrosiers, J. H.	4,440 00	
Bigras, W.	3,673 60		Diguer, H.	3,673 60	
Bishopric, C. F. O.	4,440 00		Dionne, A.	3,214 40	
Bissett, J.	3,480 00	1,607 50	Dompiere, A.	4,428 36	
Blain, J.	3,673 60		(including sessional allowance, \$50 per month)		
Blanchard, D.	3,444 00		Donnell, R. J.	5,340 00	
Bluett, A. G.	3,300 00	1,013 75	Drolet, J. A.	4,740 00	
Boisvert, J. V.	3,480 00		Drummond, J.	3,375 12	
Boucher, C. S.	4,740 00		Dudley, G. H.	3,000 00	
Bourget, W.	3,180 00	811 82	Dunse, F. J.	3,673 60	
Bradley, W. R.	3,180 00		Edmonds, C. C.	4,018 00	
Brady, F.	3,180 00		Edwards, J. W.	3,673 60	
Broadfoot, W.	3,444 00		Emond, J. C.	3,480 00	2,479 88
Brown, D. R.	3,180 00		Esop, A.	3,480 00	
Browne, G. L.	3,060 00		Evans, D. H. L.	4,200 00	695 49
Brunet, J. R.	3,788 40		Fagan, B. A.	3,673 60	
Brunette, A.	3,673 60		Fawcett, W. L.	4,440 00	
Burke, T.	3,099 60		Ferraris, J. C.	3,180 00	2,052 64
Burman, J.	3,444 00		Fitzgerald, J.	3,099 60	
Burrell, K.	3,558 80		Flint, G. H.	3,099 60	
Caldwell, M. E.	3,060 00		Fonberg, R. S.	3,120 00	569 58
Campbell, L. W.	3,480 00		Fournier, E.	3,099 60	
Carmichael, W. J.	3,000 00		Fournier, G.	3,099 60	
Carson, C.	3,444 00		Frasier, H.	3,673 60	
Cesselman, H. W.	3,180 00		Freeze, D. A.	4,800 00	1,400 71
Castagne, M. E.	3,120 00		Gamble, C.	3,214 40	
Cavanagh, A.	3,444 00		Gardner, E. A.	6,900 00	687 14
Cayer, A.	3,673 60		Garland, H.	4,080 00	
Charron, S.	3,375 12		Genest, J. F. G.	3,180 00	
Clark, D.	4,278 72	553 68	Gorman, E. J.	3,673 60	
Clarke, H.	3,903 20		Gorman, R. J.	3,300 00	
Coates, C.	4,018 00		Goulet, E.	3,099 60	
Coates, G.	4,362 40				
Collinge, R. H.	3,480 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Gratton, L.	3,673 60		Mercer, J. W.	3,120 00	
Grenier, A.	3,444 00		Mercier, A.	3,444 00	
Griffard, F.	3,099 60		Merrill, H. W.	4,440 00	
GrosLouis, A.	3,375 12		Michaud, J. A.	3,099 60	
Hall, W. G. T.	3,673 60		Michel, M.	3,903 20	
Hamel, F. O.	5,520 00		Mills, A. K.	6,000 00	1,806 51
Hamilton, G. R.	4,080 00		Mitchell, C. H.	3,444 00	
Hanley, Jas.	3,558 80		Monette, R.	3,480 00	1,764 90
Heisler, J. A.	4,740 00		Moore, E. C.	4,247 60	
Hermans, S.	3,300 00		Morin, H. J.	4,740 00	
Hopkins, L. W.	4,740 00	1,046 32	Morin, V.	3,214 40	
Houghton, W. R. J.	3,673 60		Myre, G.	3,673 60	
Humphrys, B. A.	3,660 00		Nelles, R. C.	3,903 20	
Hunter, P. S.	4,440 00	594 84	Noseworthy, A.	3,099 60	
Ingram, W. R.	3,444 00		Oldfield, A.	3,420 00	
Isnor, C. L.	3,375 12		Otter, E. J.	3,214 40	
Issalys, J.	3,840 00		Ouellette, J. R.	3,480 00	
Jackson, A.	3,444 00		Parkes, E.	3,673 60	
Jackson, T. N.	4,132 80		Payette, R.	3,099 60	
Jacob, W. G.	3,214 40		Paynter, H. A.	3,360 00	
Joanisse, D.	4,018 00		Perrier, E.	3,444 00	
Joly, L.	3,673 60		Picher, A.	3,444 00	
Jordan, G. E.	4,018 00		Pickering, L. G.	4,018 00	
Jourdain, C.	3,960 00		Pilon, J.	3,673 60	
Joyce, S. E.	3,444 00		Popert, H.	4,362 40	
Keefer, A.	4,080 00		Popert, P. R.	4,018 00	
Kemp, J. O.	4,620 00		Potvin, A.	3,444 00	
Kennedy, J. A.	3,099 60		Powell, T. F.	4,018 00	
King, N.	3,673 60		Pritchard, G. B.	3,660 00	
Kingsley, A. G. A.	3,660 00		Pye, J. W.	3,180 00	
Kitchen, J. M.	6,300 00		Quinn, J.	3,099 60	
Kuszewski, Z.	4,440 00		Racicot, W.	3,673 60	
Labelle, L.	3,375 12		Ramage, J.	3,300 00	3,502 74
Ladouceur, L.	3,444 00		Regan, J.	3,214 40	
Lagace, P.	3,558 80		Reid, D. G.	3,444 00	
Lalley, P.	3,673 60		Reid, H.	3,214 40	
Lalonde, A.	3,444 00		Remme, A. G.	3,099 60	
Lamont, J.	4,018 00		Renaud, A.	3,673 60	
Landriault, E. J.	3,375 12		Reny, I.	3,444 00	
Laporte, R.	3,444 00		Richard, L.	3,444 00	
Larivee, D.	3,214 40		Richardson, M.	3,673 60	
Laroche, L.	3,673 60		Robert, A.	3,673 60	
Larose, A.	3,099 60		Robert, W.	3,444 00	
Latour, F. P.	3,540 00		Robillard, W. J.	3,444 00	
Laurin, P. E.	3,558 80		Rocheleau, J.	3,558 80	
Laverdiere, R.	3,099 60		Rose, A. E.	3,558 80	
Leblanc, D. A.	3,180 00		Rose, R.	3,099 60	
Leclerc, J. C.	3,180 00		Rouleau, R. J. P.	3,060 00	
Lefort, G. H.	3,480 00		Rousse, E.	3,558 80	
Lemay, H.	3,558 80		Rowland, D. C.	3,660 00	
Letang, A.	3,214 40		Roy, D.	3,444 00	
Letourneau, B.	3,660 00		Roy, J.	3,099 60	
Lownds, S. A.	3,673 60		Rump, T. R.	4,132 80	
Lyon, R. W.	3,903 20		St. Aubin, O.	3,788 40	
MacLean, J. F.	4,020 00		Sales, W. T.	3,558 80	
Marshall, F. S.	3,660 00		Schoenherr, E. J.	3,420 00	
Martel, E. C.	3,360 00		Scott, J.	3,214 40	
Martineau, P. R.	3,660 00		Seguin, J. J.	3,444 00	
Maser, H. L.	3,540 00		Shea, P. J.	3,673 60	
Mayer, L.	3,673 60		Sherar, C. H.	3,480 00	
McDougall, J. A.	3,300 00		Simard, A.	3,444 00	
McGinn, M.	3,214 40		Simard, R.	5,040 00	
McLean, R. J.	3,667 86		Simpson, G. W.	3,180 00	
McMinn, J. R.	3,834 32		Sinclair, D. D.	3,480 00	
McWade, A.	3,420 00				987 70

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Smith, J. W. B.	3,903 20		Trudel, G.	3,099 60	
(including sessional allowance, \$50 per month)			Vachon, P. E.	3,444 00	
Smith, W. L.	5,040 00		Walden, J. G. L.	4,080 00	
Stanton, J. A.	4,440 00		Walker, H.	3,444 00	
Steele, R.	4,080 00		Watley, F.	3,673 60	
Sterling, J.	4,740 00		Watts, C. T.	3,780 00	
Stuart, P. C.	4,018 00		Webster, A. A.	5,520 00	
Stunell, F. A.	3,099 60		Wells, A. V.	4,080 00	
Taylor, A. H.	4,800 00		Wells, L. S. W.	4,080 00	506 35
Taylor, G. S.	3,300 00	1,226 45	Westwick, T. S.	3,444 00	
Thompson, J. W. D. .	3,780 00		Weyerman, F. H.	3,180 00	650 19
Thompson, N. L.	4,440 00		Whitford, J. H.	4,440 00	
Toomey, R. E.	3,673 60		Wild, G. A.	3,660 00	
Tremblay, A. J.	3,673 60		Wilkinson, S.	3,903 20	
Tresider, D. A.	3,444 00		Wing, A.	4,018 00	
			Wright, A. B.	5,040 00	3,598 08
			Wright, G.	4,080 00	

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses
Carroll, H. W.	\$ 732 67	Porter, J.	525 00
Davison, T. J.	657 95	Pottier, L. J.	1,072 25
Halsall, J. E.	1,228 00	Rutherford, W. T.	655 77

ENGINEERING BRANCH

Salaried employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Blais, R., Chief Engineer	\$10,000 00		Burrows, W. W.	3,180 00	
Adam, J. A.	4,080 00	\$ 1,600 23	Burton, T. B.	3,120 00	
Allison, L. M.	4,320 00	1,168 10	Cameron, A. E. M. ...	3,120 00	1,582 24
Anderson, A. A.	6,600 00		Carmichael, J. W.	4,440 00	
Anderson, E. H.	3,180 00	1,345 64	Carwardine, B.	5,700 00	
Anderson, G. B.	5,700 00	1,164 28	Chabot, J. P.	3,720 00	
Barker, S. D.	3,180 00		Chevalier, J. P.	3,840 00	1,359 62
Barrette, A. O.	4,080 00	1,481 91	Clarke, G. T.	4,440 00	1,083 43
Bartlett, L. H.	3,660 00	1,251 63	Corby, A. D.	3,600 00	1,345 51
Barwood, E. H.	3,180 00		Cote, J. H. A.	3,120 00	
Bellavance, J. A.	3,120 00	1,277 53	Coutlee, W. F.	3,480 00	
Betts, W. H.	4,080 00	1,467 56	Cox, H. G.	3,000 00	1,299 25
Bisson, J. L.	6,900 00		Cox, O. S.	6,300 00	508 60
Blanchard, A. F.	4,080 00	547 30	Cunningham, J. F.	4,740 00	1,472 75
Bonaventure, J. E.	6,300 00	564 73	Currie, C. W.	4,080 00	
Boughner, J. W.	5,040 00		Davies, C. L.	3,480 00	572 40
Boyd, R. R.	3,480 00	568 94	Decary, A. R.	6,900 00	
Bright, J. E.	3,480 00	635 91	Dickinson, J.	3,480 00	1,254 20
Brophy, G. P.	3,480 00		Dilly, W. B.	3,120 00	
Brousseau, E. J. C. ...	3,780 00		Egan, E. J.	4,080 00	1,624 91
Brown, G. M.	6,300 00	1,195 10	Ewing, W. C.	5,040 00	
Brown, J. A.	3,300 00		Fairfull, P. F.	3,600 00	
Brunelle, P. E.	4,080 00	1,647 77	(including rental value of house, \$390)		
Brunet, L.	6,000 00	750 56	Faulkner, C. F. P. ..	4,080 00	1,602 65
Bureau, U.	3,960 00		Feeney, J. F.	3,420 00	764 17
(including rental value of house, \$240)			Fitzgerald, F. J.	3,180 00	1,521 29
Burgess, G. A.	3,660 00		Fowlie, C. W.	3,480 00	1,135 36
			Gagnon, A. H.	3,840 00	2,296 18

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Gagnon, J. E.	5,340 00		McLellan, J. J. G.	4,080 00	
Gates, J. H.	3,060 00		McLennan, T. B.	3,300 00	
Giersh, O.	3,200 10		Mellish, J. F.	5,040 00	914 38
Gilbert, E. V.	5,040 00		Mellor, W. A.	3,120 00	
Gillis, H. D.	4,740 00	1,153 13	Menard, J. R.	3,840 00	1,751 21
Gilmore, W. J.	4,125 00		Mercer, J. A.	3,030 00	
Graves, H. B. R.	3,120 00	804 69	Michaud, A. J. S.	4,200 00	1,067 98
Gregory, A. W.	4,740 00	853 26	Milavsky, D. S.	3,660 00	755 81
Grimble, W. G.	3,300 00	758 70	Millar, G.	5,040 00	3,039 32
Hannon, C. C.	3,171 45		Miller, H. E.	4,440 00	704 32
Harrison, R. P.	3,120 00		Mineau, A. T.	4,080 00	
Henderson, R. P.	4,500 00	{ 1,233 16	Montague, T. M.	4,080 00	2,080 90
		{ 966 12*	Moore, W. J.	4,020 00	912 40
Hill, H. G.	3,817 32		Morgan, C. W.	4,740 00	1,002 91
Hirst, T.	3,465 00		Morton, K. W.	6,300 00	949 82
Holmes, D. G.	3,180 00		Mosher, P. D.	4,080 00	1,339 29
(including rental value of house, \$300)			Newcomen, T.	4,080 00	928 30
Johnston, W. J.	6,300 00	1,167 85	Nicholson, R. H.	4,080 00	
Julien, M. J. E.	3,000 00		Partridge, J. K.	5,040 00	832 96
Keddy, Jas.	3,059 97		Paterson, J. D.	3,840 00	
Kellett, J. E.	5,040 00	1,875 10	Patriquen, F. A.	4,080 00	1,328 40
Kellie, G. E.	3,585 00		Peck, J. S.	3,137 42	
Kelly, C. D.	3,180 00		Phomin, B. L.	4,080 00	686 65
Kelly, J. F.	4,080 00	758 77	Picard, M. A.	3,480 00	1,662 83
Lacasse, J. A.	3,660 00	2,511 57	Plummer, W. E.	3,840 00	
Laferriere, R. A.	4,080 00	1,621 96	Presky, A.	3,120 00	945 50
Lajoie, G.	4,620 00		Prior, W. D.	4,080 00	
Lambert, J. B.	4,080 00		Range, G. N.	4,080 00	
Lamontagne, J. H.	3,360 00		Robertson, A. W. A. ..	3,120 00	
(including rental value of house, \$180)			Robertson, W. F.	3,465 00	
Lamoureux, G.	4,080 00	1,240 88	Rosenstock, B.	3,120 00	585 07
Lamoureux, M.	4,080 00	891 62	Ross, J. A.	4,080 00	582 15
Laniel, J. A.	6,300 00	1,211 26	Ross, N.	3,480 00	
Lapointe, R. J.	3,180 00		(including rental value of house, \$300)		
LaRochelle, L. P.	4,740 00	1,104 49	Rouleau, L.	3,000 00	
Latraverse, N.	3,480 00	1,382 30	Rous, R. C.	4,680 00	
Laycraft, N. E.	4,080 00		(including terminable allowance, \$300)		
LeBel, M.	4,080 00	1,331 07	Rowbotham, A. E.	3,480 00	
LeBlanc, J. E.	3,180 00	1,504 70	Roy, L. de B.	4,080 00	672 55
Lenoski, W. J.	3,300 00	611 03	Rubec, P.	3,120 00	
Lewis, D. R.	3,660 00	3,813 90	Ryan, W. W.	3,300 00	1,177 46
Logie, H. R.	3,480 00		St. Cyr, H.	3,120 00	
Logue, W. G.	3,840 00		St. Laurent, A. A.	4,800 00	807 90
Lucas, J. W.	4,800 00	635 00	Samson, J. P.	3,300 00	
Lundman, E. A. W.	3,480 00	1,292 55	Sanderson, R. M.	3,300 00	
MacDonald, A. E.	3,060 00		Scarabelli, R. J.	3,120 00	
MacDonald, A. G.	3,120 16		Scroggie, G. N.	4,320 00	1,210 52
MacIntosh, J. R.	3,345 00		Shepard, B.	3,094 84	
MacKean, J. L.	3,180 00	1,160 85	Short, L.	3,120 00	
MacLean, A.	3,068 32		Skelton, T.	3,000 00	
MacLean, C. S.	3,840 00	1,321 70	Smith, F. G.	5,040 00	
MacMillan, J. F.	3,480 00	1,912 59	Smith, G. E.	4,500 00	1,949 05
MacTavish, W. I.	3,480 00		Smith, G. R.	3,180 00	1,150 75
Manchester, D. E.	4,080 00	2,040 35	Stocking, C. A.	4,140 00	
Marion, E. P.	3,480 00	1,582 49	Stothart, C. D.	3,120 00	1,492 04
Martin, G. E.	6,900 00		Stott, H. R.	3,300 00	603 74
Matheson, D. W.	3,922 42		Stuart, J. D.	3,060 00	
Mathieson, J. R.	4,080 00		Sutherland, D. H.	3,840 00	1,075 70
McAllister, C. D.	5,040 00		Tapley, A. G.	5,040 00	
McDonald, D. H.	6,000 00		Theriault, J. H.	4,740 00	
McKay, D. W.	3,840 00		Thexton, R. D.	4,080 00	1,613 85
McLaren, L. G.	5,040 00	2,152 76	Thompson, D. P.	3,120 00	893 50

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Thurber, G. H.	6,000 00		Webster, F.	3,078 76	
Trudeau, L. G.	6,300 00	1,232 25	Webster, J. G.	3,360 00	993 87
Valiquet, J. P.	5,700 00		Wellner, L. E.	3,420 00	535 89
Villandre, J. A.	3,120 00	1,788 47	White, C. E.	3,840 00	1,104 45
Vogin, J. M.	4,620 00		Wilks, E. F.	3,720 00	829 61
Walkey, A. W.	4,500 00		Wilson, J. M.	6,300 00	1,201 23
Ward, W. A.	4,320 00		Winter, T. H.	3,660 00	
Webster, A.	4,080 00	1 533 23	Wood, A. R.	4,080 00	1,012 14

* Removal expenses.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Berry, K. C.	\$ 1,275 45	Kennedy, R. C.	2,093 14	Scott, J. W. G.	514 43
Borrie, G. C.	2,371 79	Laplante, R.	562 99	Scott, R.	968 72
Braund, A. L.	762 30	Lenoski, W. J.	611 03	Scroggie, G. N.	1,210 52
Corbin, T. L.	1,146 09	Lucas, J. W.	635 00	Slywchuk, W.	792 68
Decarie, H. J.	834 15	MacKenzie, J. W. ..	1,041 56	Smith, G. R.	1,150 75
Demers, J. R.	792 85	Manchul, E. D.	973 99	Spence, W. M.	953 75
Dicks, J.	563 00	McDonald, A. J.	644 74	Theriault, J. H.	2,477 23
Donahoe, W. E.	648 65	Nutting, H. S.	1,145 74	Trudel, G.	527 22
Erwood, W. J.	868 40	Olmstead, B. R.	612 85	Vachon, J. L.	808 92
Harriott, L.	1,616 57	Prentice, L.	1,944 11	Walrath, C. A.	1,018 12
Higgins, D. I.	581 70	St. Laurent, J.	638 48	Wright, L. A.	544 43

Suppliers receiving \$10,000 or over from this Department

NOTE.—Payments to contractors on public works contracts of \$5,000 or over and to suppliers of certain materials in respect of these contracts are described in detail under the relevant votes and are therefore not included in the following list.

Acadia Gas Engines, Limited, Bridgewater, N.S., \$10,483.28; Ahearn & Soper Company, Limited, Ottawa, \$136,153.77; Allan & Viner Construction Company, Limited, Vancouver, \$40,981.93; B.B. Electric Co., Limited, Montreal, \$39,016.80; B.C. Electric Railway Company, Limited, Vancouver, \$109,589.56; L. E. Baker & Company, Limited, Yarmouth, N.S., \$24,578.75; A. C. Branch & Co., Bathurst, N.B., \$10,421.95; British American Oil Company, Limited, Toronto, \$28,924; Stanley G. Brookes, Ottawa, \$23,676.15; Builders Sales, Limited, Ottawa, \$28,977.24.

City of Calgary, Alta., \$13,325.53; Campbell Steel & Iron Works, Limited, Ottawa, \$26,498.90; Government of Canada—Federal District Commission, \$60,602.59; Northern Transportation Company, Ltd., Edmonton, \$52,450.08; Canada Cement Company, Limited, Montreal, \$15,622.94; Canada Creosoting Company, Limited, Montreal, \$84,630.57; Canada Paint & Contracting Company, Victoria, \$51,266.93; The Canadian Fairbanks Morse Company, Limited, Montreal, \$20,075.44; Canadian General Electric Co., Limited, Toronto, \$28,057.20; Canadian National Railways, Montreal, \$159,361.43; Canadian Pacific Air Lines, Limited, Montreal, \$29,904.14; Canadian Pacific Railway Company, Montreal, \$14,963.77; Canadian Public Booth Company, Limited, Amprior, Ont., \$32,300.63; M. R. Chappell, Sydney, N.S., \$14,373.28; Conger Lehigh Coal Co., Limited, Toronto, \$24,240.96; Cordage Distributors, Limited, Montreal, \$13,881.43; Crane, Limited, Montreal, \$24,335.48; M. N. Cummings, Westboro, Ont., \$53,583.51; S. Cunard & Company, Limited, Halifax, \$19,643.52.

Daniels & Mannard, Limited, Montreal, \$12,293.60; Davie Shipbuilding & Repairing Co., Limited, Lauzon, Que., \$24,461.30; Diethers, Limited, Vancouver, \$16,868.59; Dominion Electric Protection Company, Ottawa, \$15,083; Doran Construction Co., Limited, Ottawa, \$12,042.16; C. J. Dryden Co., Limited, Westmount, Que., \$15,328; Duford, Limited, Ottawa, \$26,728.81; Dustbane Products, Limited, Ottawa, \$24,540.92.

T. Eaton Company, Limited, Toronto, \$24,269.34; W. G. Edge, Limited, Ottawa, \$14,008; City of Edmonton, \$27,335.67; Evans, Coleman & Evans, Limited, Vancouver, \$14,513.24; Fournier Van & Storage, Limited, Ottawa, \$19,099.75; C. A. Fraser Cartage & Storage Company, Toronto, \$12,901.40; Fraser River Pile Driving Company, Limited, New Westminster, B.C., \$11,230.85; A. J. Freiman, Limited, Ottawa, \$17,439.17; Frank Gagne, Campbell River, B.C., \$21,283.05; John M. Garland, Son & Company, Limited, Ottawa, \$27,243.30; Geo. C. Graves Construction Company, Limited, Ottawa, \$93,515.38; Grenier & Barro, Montreal, \$58,815.02.

James C. Haddow, Edmonton, \$13,243.60; Hayward Lumber Company, Limited, Edmonton, \$10,364.74; Hickey & Aubut, Incorporated, Montreal, \$13,545.74; The Holden Manufacturing Co., Limited, Ottawa, \$13,302.77; Home Oil Distributors, Limited, Vancouver, \$20,475.24; Horne & Pitfield, Limited, Calgary, \$14,060.09; F. D. Howie Construction, Limited, Toronto, \$23,960.73; Hudson's Bay Company, Edmonton, \$41,381.19; Hydro-Quebec, Montreal, \$99,063.78; Hygiene Products, Limited, Montreal, \$23,219.14.

Imperial Oil, Limited, Toronto, \$69,467.42; Imperiale Fuels, Limited, London, Ont., \$10,120.28; Independent Coal and Lumber Company, Limited, Ottawa, \$920,217.92; Industrial Window Cleaners, Toronto, \$12,323.53; Irving Oil Company, Limited, Saint John, N.B., \$13,384.56; Martin Kiely Company, Limited, Montreal, \$26,233.88.

LaFrance Fire Engine and Foamite, Limited, Toronto, \$12,910.78; A. Lanctot Construction Company, Ottawa, \$32,292.30; H. R. Large & Company, Charlottetown, \$18,088.50; Jos. A. Likely, Limited, Saint John, N.B., \$23,389.87; Lumo Electric Company, Ottawa, \$12,328.24; Harvey Lunam Construction Co., Regina, \$20,290.06.

Macdonnell & Conyers, Ottawa, \$11,206.13; Marchand Electrical Company, Limited, Ottawa, \$12,062.75; Maritime Electric Co., Limited, Charlottetown, \$16,960.94; Marshall-Wells Co., Limited, Edmonton, \$12,669.43; Evan S. Martin, Toronto, \$20,218.47; Masco Electric Company, Limited, Toronto, \$13,341.06; McBain & Jack, Winnipeg, \$14,305.97; W. H. McDiarmid Construction Co., Regina, \$13,348.70; H. J. McFarland Construction Co., Limited, Pictou, Ont., \$15,599; Geo. D. McLean and Associates, Ltd., Vancouver, \$29,710.22; The Monarch Lumber Co., Limited, Rosthern, Sask., \$13,388.20; Mongeau & Robert Cie., Ltee., Montreal, \$92,415.06; City of Montreal, \$52,048.63; Murphy-Gamble, Limited, Ottawa, \$13,119.38.

National Petroleum, Limited, Montreal, \$137,423.42; H. C. Nolan, Ottawa, \$10,449.15; Northern Electric Company, Limited, Montreal, \$21,028.16; Nova Scotia Light & Power Co., Ltd., Halifax, \$43,431.74.

Office Machine & Furniture Company, Montreal, \$93,821.91; Office Specialty Manufacturing Co., Ltd., Newmarket, Ont., \$178,625.86; Ontario Hughes-Owens Company, Limited, Ottawa, Ont., \$19,237.46; Otis-Fensom Elevator Co., Ltd., Hamilton, Ont., \$150,111.70; The City of Ottawa, \$225,236.33; Ottawa Hydro-Electric Commission, Ottawa, \$217,697.22; Ottawa Light, Heat and Power Co., Ltd., Ottawa, \$260,470.23; Ottawa Typewriter Co., Limited, Ottawa, \$156,681.70.

Parkdale Manufacturing Co., Ottawa, \$21,316.86; The Pictou Foundry and Machine Company, Limited, Pictou, N.S., \$15,622.26; H. H. Popham & Company, Limited, Ottawa, \$117,701.71; John C. Preston, Limited, Ottawa, \$146,299.01; Prince Rupert Dry Dock and Shipyard, Prince Rupert, B.C., \$19,422.96.

City of Quebec, \$31,058.82; Quebec Coal Co., Ltd., Quebec, \$13,548.36; Quebec Power Co., Quebec, \$31,709.67; City of Regina, \$20,286.91; Thomas Robertson & Company, Limited, Montreal, \$10,094.58; Wm. Robertson & Son, Limited, Halifax, \$32,080.49; Rogers (Montreal), Ltd., Montreal, \$27,451.48; Richard & B. A. Ryan, Limited, Montreal, \$30,489.63.

Saillant & Fils, Enrg., Montreal, \$15,846.80; W. D. St. Cyr, Hull, \$25,940.46; City of Saint John, N.B., \$17,641.16; Saint John Iron Works, Limited, Saint John, N.B., \$10,628.72; Saskatchewan Power Corporation, Regina, \$20,065.46; City of Saskatoon, Sask., \$16,236.63; W. T. Scott, Calgary, Alta., \$28,641.66; Scott Woollens, Hull, Que., \$25,696.30; Scythes & Company, Limited, Montreal, \$12,145.70; J. J. Shea & Company, Limited, Montreal, \$17,173.70; C. Howard Simpkin, Limited, Montreal, \$24,438.81; John J. Somers, Sillikers, N.B., \$22,920.45; Standard Oil Company of British Columbia, Limited, Vancouver, \$10,661.77; Steel Equipment Company, Limited, Pembroke, Ont., \$132,582.58; Stewart & Phillips (Alberta), Ltd., Calgary, \$13,554.58; Bruce Stewart & Co., Ltd., Charlottetown, \$15,541.40; Norman Stewart, Hamilton, Ont., \$13,008.75; Robert Strang, Ottawa, \$43,007.05; City of Swift Current, Sask., \$11,192.24; Sydney Engineering and Dry Dock Company, Limited, Sydney, N.S., \$12,222.31.

J. and J. Taylor, Limited, Toronto, \$15,273.98; Therien Company, Limited, Ottawa, \$37,828.83; Toronto Hydro-Electric System, Toronto, \$77,761.93; Toronto Terminals Railway Company, Toronto, \$89,102.98; Joseph Tremblay, Montreal, \$13,873.90; Turnbull Elevator Co., Ltd., Toronto, \$34,282.02; Valiquette Distributors, Ltd., Montreal, \$164,478.92; Valley Camp Coal Co. of Canada, Toronto, \$11,673.46; Victoria Foundry Co., Limited, Ottawa, \$10,990.49.

Ward & Son, Ltd., New Westminster, B.C., \$27,882.25; The F. P. Weaver Coal Co., Limited, Montreal, \$32,229.89; Fred Welsh & Son, Vancouver, \$13,581.53; Westeel Products, Limited, Winnipeg, \$23,982.01; W. C. Wetmore, Ltd., Pictou, N.S., \$10,528.22; Wilkinson Electric Company, Limited, Calgary, Alta., \$18,263.01; Fred A. Wilson Contracting Co., Ltd., Ottawa, \$10,604.70; Winnipeg Electric Company, Winnipeg, \$27,214; City of Winnipeg, Hydro-Electric System, Winnipeg, \$44,561.91; The Winnipeg Supply & Fuel Co., Limited, Winnipeg, \$10,481.39; G. H. Wood & Co., Ltd., Montreal, \$41,635.19.

1949-50

PUBLIC ACCOUNTS

PART II
W

DEPARTMENT OF RESOURCES AND DEVELOPMENT
(including the National Film Board)

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF RESOURCES AND DEVELOPMENT

Pursuant to the powers conferred by section 10 of the Department of Resources and Development Act, c. 18, 1949 (Second Session) and under authority of P.C. 275, January 18, 1950, the following provisions based on the Estimates for 1949-50 and granted by Parliament to defray expenses of the public service within the Department of Mines and Resources applied, effective January 18, 1950, to the Department of Resources and Development: Votes 172, 173, 180 to 186 inclusive, 196, 197, 198 to 201 inclusive, 203, Stat.—To provide for Eastern Rockies Forest Conservation Board, 206, 207 to 217 inclusive, Stat.—To provide for the Yukon Subsidy, 218 to 222 inclusive, 223 and Further Supplementary Vote 817, 224, Supplementary Votes 683, 686 to 688 inclusive, Further Supplementary Votes 803, 806, 807, 812 to 816 inclusive, 818 and 819. In respect of Votes 172, 197, 203, 206, 223 and Further Supplementary Vote 817, there were provisos for the transfers to other Departments of moneys for payment of salaries of employees transferred thereto, and in Vote 172, authority to transfer such other sums as might be approved by Treasury Board.

Under the same authority, the amounts provided the former Department of Reconstruction and Supply under Votes 382 to 387 inclusive and Further Supplementary Votes 889 and 890 applied to the Department of Resources and Development.

Pursuant to the powers conferred by the Public Service Rearrangement and Transfer of Duties Act, c. 165, R.S. and under authority of P.C. 272, January 18, 1950, the powers, duties and functions conferred and imposed upon the Minister of Finance by an Act respecting the National Battlefields at Quebec, c. 57, 1908, as amended, were transferred to the Minister of Resources and Development.

Generally speaking, the creation of the new Department involved the transfer hereto of (a) appropriations shown under the former Department of Mines and Resources for Departmental Administration, Director of Special Projects—Administration, Mines, Forests and Scientific Services Branch for Forestry, Water and Power, and the National Museum of Canada, as well as all votes of the Lands and Development Services Branch, (b) appropriations shown under the former Department of Reconstruction and Supply for the Public Projects Branch, the Canadian Government Travel Bureau, Reconstruction Projects, Housing Development (including advances to Central Mortgage and Housing Corporation), the National Film Board (which is under the control and supervision of Hon. R. H. Winters, a Minister of the Crown) and (c) the statutory appropriation for the National Battlefields Commission under the Department of Finance.

In accordance with the usual practice, the details for the current fiscal year of the Revenues, Expenditures and Open Accounts in respect of services and appropriations transferred hereto are given in this Section.

Summaries and details in respect of Revenues, Expenditures and Open Accounts of the National Film Board are shown separately, beginning on page W-54.

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:

Expenditures—

Ordinary	22,911,671 71	
Demobilization and Reconversion	334,749 96	
Other Charges (Contra)	19,579 64	
		23,266,001 31

Revenues—

Ordinary	4,207,044 99	
Special Receipts	6,776,377 69	
		10,983,422 68

12,282,578 63

[8a] Other Credits (Contra):

Non-Active Assets (ii) Other—

Seed Grain and Relief Advances	19,579 64
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Net Charge	\$ 12,262,998 99
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Transactions as reflected in the Open Accounts of Canada

	March 31, 1949	1949-50 Transactions (Net)	March 31, 1950
ASSETS			
[2] Loans to, and Investments in, Crown Agencies—			
(b) Central Mortgage and Housing Corporation	115,500,000 00	91,460,454 50	206,960,454 50
(c) Miscellaneous	4,615,000 00	45,000 00	4,570,000 00
[3] Other Loans and Investments—			
(d) Miscellaneous	2,253,896 23	51,059 72	2,304,955 95
	<u>\$122,368,896 23</u>	<u>\$ 91,466,514 22</u>	<u>\$213,835,410 45</u>
LIABILITIES			
[9] Floating Debt—			
(d) Outstanding Cheques and Warrants	349 42	123 20	226 22
[10] Deposit and Trust Accounts—			
(c) Miscellaneous	1,261,269 27	203,377 38	1,464,646 65
[11] Insurance, Pension and Guaranty Accounts—			
(c) Pension and Retirement Funds	2,974 80	26,725 85	29,700 65
[13] Sundry Suspense Accounts	4,109 76	72,320 52	76,430 28
	<u>\$ 1,268,703 25</u>	<u>\$ 302,300 55</u>	<u>\$ 1,571,003 80</u>

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada in Part I of this Report. Details of Open Accounts will be found on page W-35 of this section.

REVENUES

Comparative Summary

	1949-50	1948-49
Ordinary Revenue—		
Tax Revenue:		
A Fur Export Tax	93,610 27	95,632 83
Non-Tax Revenue:		
B Return on Investments	2,649,612 34	1,110,493 08
C Privileges, Licences and Permits	844,490 85	891,410 16
D Proceeds from Sales	134,765 16	197,087 11
E Services and Service Fees	240,029 51	246,928 43
F Refunds of Expenditure	225,627 45	38,893 22
G Miscellaneous	18,909 41	14,917 43
Total Ordinary	<u>4,207,044 99</u>	<u>2,595,362 26</u>
Special Receipts and Other Credits—		
H War and Demobilization Receipts	6,776,377 69	3,504,722 81
Transfer to Active Assets of previous years' expenditures		2,528,066 47
	<u>10,983,422 68</u>	<u>8,628,151 54</u>
Other Credits (Contra)—		
Non-Active Assets (ii) Other—		
I Seed Grain and Relief	19,579 64	44,666 06
Grand Total	<u>\$ 11,003,002 32</u>	<u>\$ 8,672,817 60</u>

Details

Ordinary Revenue—	
Tax Revenue:	
A Fur Export Tax: Tax on furs exported from Northwest Territories.....	93,610 27
Non-Tax Revenue:	
B Return on Investments: Interest on debentures, Central Mortgage and Housing Corporation, \$2,622,575.10; net collections of interest on seed grain and relief advances issued prior to 1926, \$15,275.73; interest on past due balances, Home Improvement Loans Guarantee Act, c. 11, 1937, \$6,654.51; interest on loan to Yukon Coal Company Limited, \$5,107	2,649,612 34
C Privileges, Licences and Permits: Motor vehicle licences, \$236,770.94; fees, leases and royalties from quartz and placer gold, \$196,384.85; rents, \$106,068.76; timber permits, \$66,565.17; fees, leases and royalties from petroleum and natural gas, \$57,344.69; golf fees, \$36,231; camping permits, \$33,787.44; miners' licences, \$30,170.60; business licences, \$27,614.83; fishing and hunting licences, \$18,459.47; water power rights, \$13,206.48; sundry, \$21,886.62	844,490 85
D Proceeds from Sales: Land, \$117,921.73; sundry, \$16,843.43.....	134,765 16
E Services and Service Fees: Bath-house receipts, \$77,565.30; provincial contributions towards the cost of hydrometric investigations, \$38,125; telephone charges, \$32,269.04; water rates, \$32,055.46; electricity, \$18,903.74; survey fees, \$9,000; garbage collection, \$8,729.14; sewer rates, \$8,250.21; rent of machinery (Special Projects Branch), \$7,106.38; rent of equipment, \$4,783.79; laboratory tests, \$2,941.93; sundry, \$299.52	240,029 51
F Refunds of Previous Years' Expenditures (including Special Projects Branch, \$1,419.89)	225,627 45
G Miscellaneous	18,909 41
Total Ordinary	4,207,044 99
Special Receipts and Other Credits—	
H War and Demobilization Receipts: Surplus funds received in accordance with the provisions of section 31 of the Central Mortgage and Housing Corporation Act, c. 15, 1945, \$4,032,195.29; proceeds from sales of Wartime Housing Limited properties, \$2,535,357.33; proceeds from rental of Emergency Shelter properties, \$208,825.07.....	6,776,377 69
Other Credits (Contra)—	
Non-Active Assets (ii) Other—	
I Seed Grain and Relief.....	19,579 64
This item represents the write-off to Consolidated Deficit Account of a further portion of the amount previously transferred to Non-Active Assets. The offsetting entry is reported under Expenditures—see page W-34.	
Grand Total	\$ 11,003,002 32

Certified correct.

H. L. KEENLEYSIDE,
Deputy Minister of Resources and Development.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
W-8	Stat.	Minister of Mines and Resources—Salary and Motor Car Allowance.....	9,548 39	9,548 39	11,967 75
W-8	Stat.	Minister of Reconstruction and Supply—Salary and Motor Car Allowance.....	9,548 39	9,548 39	4,533 33
W-8	Stat.	Minister of Resources and Development—Salary and Motor Car Allowance.....	2,451 61	2,451 61	
W-8	172 } 600 }	Departmental Administration.....	386,986 08		
		† Less transferred.....	87,615 11		
		Dominion Forest Service—	299,370 97	293,711 67	342,852 63
W-9	180 } 806 }	Dominion Forest Service Administration....	61,780 00	57,435 94	46,293 65
W-9	181 } 683 }	Forest Research and Investigations.....	1,052,990 00	792,612 98	620,372 27
W-9	601 }				
W-10	182 } 807 }	Forest Products Research.....	550,030 00	548,812 40	499,490 28
W-10	183 }	Grant to Canadian Forestry Association.....	4,000 00	4,000 00	4,000 00
W-10	184 }	Eastern Rockies Forest Conservation Board—			
		To provide for the salaries and expenses of Dominion members of the Board and their alternates and sundry expenses in connection with the maintenance and operation of the Ottawa Office of the Board.....	23,000 00	18,223 05	20,500 57
W-11	185	Dominion contribution towards annual maintenance, including staff and expenses.....	175,000 00	126,795 55	116,872 86
W-11	Stat.	To provide for capital expenditures in conformity with section 8(1) of the Eastern Rocky Mountain Forest Conservation Act.	1,631,890 04	1,631,890 04	368,163 88
W-12	186	Forest Insects Control Board.....	13,585 00	9,956 49	
W-12	196 } 686 }	Dominion Water and Power Bureau—			
		Dominion Water and Power Bureau, including the Administration of the Dominion Water Power and Irrigation Acts, and including grant of \$350 to the International Executive Council, World Power Conference.....	545,900 00	465,471 93	378,523 64
W-13	197	To provide for studies and surveys of the Columbia River Watershed in Canada....	350,000 00	302,341 22	309,139 68
W-13	198	Lake of the Woods Control Board.....	11,880 00	11,152 24	10,462 83
W-13	199	To provide for the expenses incurred under the agreement between the Dominion, Ontario and Manitoba, confirmed by the Lac Seul Conservation Act, 1928, moneys expended to be largely reimbursed.....	17,750 00	17,620 55	16,867 05
W-14	200	To provide for acquiring flowage easements and discharging claims of owners of riparian lands in Ontario below the outlets of the Lake of the Woods affected by regulation under the Lake of the Woods Control Board Act (Revote).....	500 00	7 97	
W-14	201	To provide for excavation of a flood channel at Dalles Rapids in Winnipeg River in Ontario to reduce flooding of riparian property affected by regulation under the Lake of the Woods Control Board Act....	170,000 00	101,907 53	
W-14	203 } 810 }	National Museum of Canada.....	205,500 00	179,678 40	144,177 93
W-14	206	Lands and Development Services Branch—			
		Branch Administration.....	93,391 21		
		† Less transferred.....	2,341 66		
		Northwest Territories and Yukon Services—	91,049 55	89,382 08	46,030 40
		Mackenzie Division—			
W-15	207	General Administration, Operation and Maintenance of Services, including Wood Buffalo Park.....	745,414 00	613,637 40	563,631 04
W-16	208	Forest Conservation, including Wood Buffalo Park.....	336,395 00	273,509 56	276,430 92

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
		Northwest Territories and Yukon			
		Services— <i>Concluded</i>			
		Mackenzie Division— <i>Concluded</i>			
		Roads, Buildings and Water Systems— Construction and Improvements—			
W-16	209	Roads.....	286,316 00	254,840 38	725,187 80
W-17	210	Buildings (Revote \$51,100).....	749,228 00	417,960 94	388,259 87
W-18	211	Water and Sewages.....	367,383 00	241,753 64	383,851 61
W-18	212	Arctic Division—			
	602	Administration.....	189,308 48	188,033 38	110,015 49
W-19	213	Buildings.....	104,000 00	78,704 76	30,528 00
W-19	214	Yukon Division—			
	814	Administration.....	177,000 00	173,526 63	128,477 82
W-20	215	Roads.....	2,110,000 00	2,107,403 48	426,266 86
W-20	216	Buildings.....	171,000 00	81,709 26	9,999 50
W-20	217	†Coal Development.....			
W-20	603	To provide for a contribution to the Sisters of Saint-Anne toward provision of hospital facilities at Dawson, Yukon Territory.....	29,000 00	29,000 00	
W-21	Stat.	Payment to Yukon Council for subsidies and for compensation as authorized by Item 205, Appropriation Act No. 4, 1947-48.....	211,400 00	211,400 00	199,470 81
		Lands Division—			
W-21	218	Administration of Dominion, Ordnance and			
	687	Admiralty, and Public Lands; Seed Grain Collections.....	272,255 04	265,726 03	221,253 60
W-21	219	National Parks Services—			
	816	National Parks and Historic Sites Services..	11,317,758 00	10,377,389 08	7,747,922 69
W-29	220	Grant to the Jack Miner Migratory Bird Foundation.....	5,000 00	5,000 00	5,000 00
W-29	221	Grant to aid in the development of the Inter- national Peace Garden in Manitoba.....	15,000 00	14,937 15	
W-29	604	To authorize, notwithstanding the provisions of the Act respecting the National Battle- fields at Quebec, payment of \$2,060.07, being a donation received by the National Battlefields Commission from the Soldiers' War Memorial Committee of Quebec, to a Committee of ex-commanding officers of the Royal 22nd Regiment towards the cost of publishing a history of the said Regiment..	1 00		
W-29	Stat.	National Battlefields Commission.....	100,000 00	100,000 00	100,000 00
W-29	222	Dominion Wildlife Service—			
	688	Wildlife Resources Conservation and Develop- ment, including Administration of the Migratory Birds Convention Act.....	271,840 00	233,771 37	196,254 06
W-30	223	Engineering and Construction Division—			
	817	Engineering and Construction Services.....	463,959 59		
		† Less transferred.....	30,828 32		
W-30	224	*Cranberry Portage Road.....	433,131 27	428,472 17	304,122 01
W-30		Transfer from Vote 382, Public Projects Branch —Formerly under Departmental Administra- tion, Demobilization and Reconversion (Department of Reconstruction and Sup- ply).....	305,000 00	305,000 00	100,000 00
W-30	818	*Dominion contribution to the cost of a ten mile section of the Tide Lake Road between Big Missouri Mine and Summit Lake in British Columbia.....	41,488 86	41,488 86	
W-31	819	*Dominion contribution to the cost of construc- tion of a mining road between the Stony Rapids and Black Lake in Saskatchewan.....	35,000 00		
W-31	383	Canadian Government Travel Bureau—To assist in promoting the Tourist Business in Canada.	12,500 00		
			1,307,260 60	1,289,437 46	1,104,874 29

DEPARTMENT OF RESOURCES AND DEVELOPMENT

W-7

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
HOUSING					
W-31	Stat.	Housing Research and Community Planning...	290,624 42	290,624 42	267,152 00
W-31	Stat.	Appraisal and Inspection Fees.....	58,036 16	58,036 16	36,944 32
W-32	Stat.	Losses on Loans.....	13,190 65	13,190 65	30,366 98
			25,180,304 43	22,767,101 21	16,296,258 42

SPECIAL PROJECTS BRANCH

W-32	173	Director of Special Projects—Administration...	29,235 00	24,094 56	
W-33		Transfer from Vote 382, Public Projects Branch—Formerly under Departmental Administration, Demobilization and Recon- version (Department of Reconstruction and Supply).....	81,891 14	67,589 94	
W-33	803	To provide for investigations into the possibility of water storage on Mayo Lake, Yukon Territory, and of hydro-electric developments on Mayo River, Yukon Territory, to serve the Mayo, Keno Hill, and Galena Hill districts...	50,000 00	50,000 00	
W-33	889	Trans-Canada Highway—To provide for pre- liminary engineering work and studies in co- operation with the Provinces concerned.....	25,000 00 186,126 14	1,156 00 142,840 50	

GENERAL

W-34	Stat.	Gratuities to families of deceased employees....	1,730 00	1,730 00	810 00
		<i>Expenditures: from Appropriations not required for 1949-50.....</i>			82,594 19
		Total Ordinary.....	25,368,160 57	22,911,671 71	16,379,662 61

DEMobilIZATION AND RECONVERSION

HOUSING

		Housing Development, including commitments of previous years—			
W-32	386	*To provide for payments to approved lending institutions in respect of loans made for the purpose of financing the conversion of existing houses into multiple family houses.	1 00		
W-32	387	Emergency Shelter—Administration.....	350,000 00 350,001 00	334,749 96 334,749 96	1,013,418 17 1,013,418 17

SPECIAL PROJECTS BRANCH

W-33	384)	Reconstruction Projects, subject to allocation by the Treasury Board.....	2,000,000 00		241,805 98
W-34	385	To provide for contribution towards cost of Subway at Sudbury, Ontario, to implement agreement entered into in 1939 (Revote)....	100,000 00 2,100,000 00		241,805 98
		<i>Expenditures: from Appropriations not required for 1949-50.....</i>			2,043 88
		Total Demobilization and Reconver- sion.....	2,450,001 00	334,749 96	1,257,268 03

OTHER CHARGES (CONTRA)

WRITE-OFF OF NON-ACTIVE ASSETS

W-34	Stat.	Seed Grain and Relief Accounts—An Act respecting certain debts due to the Crown, c. 51, 1926-27.....	19,579 64	19,579 64	44,666 06
		Grand Total.....	\$27,837,741 21	\$23,266,001 31	\$17,681,596 70

* Complete title is shown in the following details.

† Details are shown under the vote.

‡ Transferred to Other Loans and Investments—see Open Accounts, page W-36.

Salary of Minister of Mines and Resources, Hon. Colin Gibson, Salaries Act, c. 24, 1944 . . . \$	7,956 96
Motor Car Allowance to the Minister of Mines and Resources, Appropriation Act No. 5, c. 61, 1931 \$	1,591 43

Hon. Colin Gibson served as Minister from April 1, 1949 to January 17, 1950 and received travelling expenses amounting to \$2,711.79, of which \$2,666.04 was charged to Vote 172 and \$45.75 to Department of the Secretary of State, Vote 401.

Salary of Minister of Reconstruction and Supply, Hon. R. H. Winters, Salaries Act, c. 24, 1944 \$	7,956 96
Motor Car Allowance to the Minister of Reconstruction and Supply, Appropriation Act No. 5, c. 61, 1931 \$	1,591 43

Hon. R. H. Winters served as Minister of Reconstruction and Supply from April 1, 1949 to January 17, 1950 and received travelling expenses amounting to \$2,154.40, charged to Vote 381.

Salary of Minister of Resources and Development, Hon. R. H. Winters, c. 36, 1949, 2nd Session \$	2,043 04
Motor Car Allowance to the Minister of Resources and Development, Appropriation Act No. 5, c. 61, 1931 \$	408 57

Hon. R. H. Winters served as Minister of Resources and Development from January 18 to March 31, 1950 and received travelling expenses amounting to \$496.75, charged to Vote 172.

Votes 172 and 600 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	317,680 00	231,674 89	231,674 89
Allotted from Vote 89, Salaries, etc.	18,986 08	18,986 08	18,986 08
Freight, Express and Cartage	300 00	200 00	62 88
Telephones, Telegrams and Postage	3,600 00	3,925 00	3,420 91
Printing, Stationery and Office Equipment	16,700 00	22,800 00	20,201 69
Repairs and Upkeep of Equipment	900 00	1,000 00	772 83
Travelling Expenses	10,500 00	16,675 00	15,069 12
Supplies and Materials	2,120 00	1,610 00	1,250 01
Publicity and Information	15,000 00	1,300 00	1,259 96
Sundries	1,200 00	1,200 00	1,013 30
	386,986 08		
Less: Transferred to Department of Citizenship and Immigration (Immigration Branch), P.C. 275, January 18, 1950, \$41,005.43, and T.B.390546, June 6, 1950, \$1,610 42,615 43*			
Transferred to Department of Mines and Technical Surveys, P.C. 275, January 18, 1950 44,999 68†			
	87,615 11		
	\$ 299,370 97	\$ 299,370 97	\$ 293,711 67

* See Department of Citizenship and Immigration, page CC-5.

† See Department of Mines and Technical Surveys, page M-5.

As at March 31, 1950, there were 107 salaried employees being paid from this vote, of whom 46 were permanent and 61 temporary.

Votes 180 and 806 Dominion Forest Service—Administration

	Estimates	Allotments	Expenditures
Salaries	51,645 00	51,645 00	50,335 42
Printing, Stationery and Office Equipment	2,350 00	2,350 00	359 48
Telephones, Telegrams and Postage	400 00	400 00	381 37
Travelling Expenses	4,500 00	4,500 00	4,296 88
Sundries	2,885 00	2,885 00	2,062 79
	<u>\$ 61,780 00</u>	<u>\$ 61,780 00</u>	<u>\$ 57,435 94</u>

As at March 31, 1950, there were 17 salaried employees being paid from this vote, of whom 10 were permanent and 7 temporary.

Votes 181, 683 and 601 Dominion Forest Service—Forest Research and Investigations

	Estimates	Allotments	Expenditures
Salaries and Wages	556,385 00	540,385 00	538,227 18
Printing, Stationery and Office Equipment	23,100 00	46,100 00	45,537 76
Telephones, Telegrams and Postage	2,075 00	2,075 00	1,617 69
Travelling Expenses	37,040 00	29,040 00	27,618 30
Freight, Express and Cartage	2,520 00	2,520 00	1,020 33
Supplies and Materials	61,555 00	61,555 00	55,613 07
A Acquisition of Equipment	57,625 00	47,625 00	41,892 50
Repairs and Upkeep of Equipment	19,980 00	20,980 00	20,534 50
Repairs and Upkeep of Buildings, Works and Structures ..	8,795 00	16,795 00	16,445 63
Acquisition or Construction of Buildings, Works and Structures	10,270 00	27,270 00	26,073 92
B Publicity	10,000 00	1,000 00	94 68
Assistance to the Province of New Brunswick under the Canada Forestry Act for forest protection projects	250,000 00	250,000 00	11,562 55
Sundries	13,645 00	7,645 00	6,374 87
	<u>\$1,052,990 00</u>	<u>\$1,052,990 00</u>	<u>\$ 792,612 98</u>

This vote was provided for costs in connection with: the advancement of forest conservation; inventory of national forest resources; investigations of forest conditions and rates of growth, and development of scientific management methods; forest protection studies; and technical and economic investigations of forest industries. The following is a distribution of expenditures by districts: Head Office, \$291,489.06; Newfoundland Forest District, \$679.97; Maritimes Forest District, \$176,952.26 including \$11,562.55 paid to the Province of New Brunswick (see below); Quebec Forest District, \$69,910.90; Petawawa Forest Experiment Station, \$118,195.11; Manitoba—Saskatchewan Forest District, \$51,309.37; Alberta Forest District, \$84,076.31.

As at March 31, 1950, there were 138 salaried employees being paid from this vote, of whom 63 were permanent and 75 temporary.

A This expenditure includes the purchase of 4 motor cars, \$6,306.94, 3 motor trucks, \$6,419.46, and 3 tractors, \$10,117.

B Under the terms of an agreement, authorized by P.C. 138/1444, March 22, 1950, the Federal Government paid to the Province of New Brunswick \$11,562.55, being 50 per cent of the cost of construction of forest entry roads and other projects to protect the forest resources of New Brunswick.

Votes 182 and 807 Dominion Forest Service—Forest Products Research

	Estimates	Allotments	Expenditures
Salaries and Wages	384,465 00	390,665 00	390,612 06
Printing, Stationery and Office Equipment	45,440 00	42,040 00	41,970 03
Telephones, Telegrams and Postage.....	2,500 00	1,500 00	1,467 42
Travelling Expenses	27,890 00	14,390 00	14,199 13
Freight, Express and Cartage	2,000 00	2,100 00	2,026 11
Supplies and Materials	22,500 00	23,500 00	23,345 66
A Acquisition of Equipment	55,215 00	52,615 00	52,470 71
Repairs and Upkeep of Equipment.....	4,300 00	3,900 00	3,846 86
Acquisition or Construction of Buildings, Works and Structures Contract: H. Dagenais, through the Department of Public Works, for the erection of a temporary building for the Forest Products Laboratory, Ottawa, \$54,633.75; payments, including final payment, \$14,808.75.	1,400 00	15,900 00	15,609 57
Sundries	4,320 00	3,420 00	3,264 85
	<u>\$ 550,030 00</u>	<u>\$ 550,030 00</u>	<u>\$ 548,812 40</u>

This vote was provided for the cost of operation of forest products laboratories of which there are three units, namely: the main laboratories at Ottawa; a pulp and paper division at Montreal, in the operating costs of which the Canadian Pulp and Paper Association and McGill University participate; and a branch laboratory at Vancouver, housed in buildings provided by the University of British Columbia. The following is a distribution of the expenditures by these laboratories: Ottawa, \$307,217.83; Montreal, \$90,913.24; Vancouver, \$150,681.33.

As at March 31, 1950, there were 118 salaried employees being paid from this vote, of whom 53 were permanent and 65 temporary.

A This expenditure includes the purchase of 1 motor car, \$1,427.87; 1 motor truck, \$1,932.66; 1 universal testing machine, \$10,458.16; 1 weatherometer, \$2,950; 1 surface grinder, \$2,919.02.

Vote 183 Dominion Forest Service—Grant to Canadian Forestry Association.....	4,000 00
Expenditures.....	<u>4,000 00</u>

Vote 184 Eastern Rockies Forest Conservation Board—To provide for the salaries and expenses of Dominion members of the Board and their alternates and sundry expenses in connection with the maintenance and operation of the Ottawa Office of the Board

	Estimates	Allotments	Expenditures
A Temporary Assistance	12,000 00	12,000 00	12,000 00
B Travelling Expenses	8,500 00	8,500 00	5,326 99
Sundries	2,500 00	2,500 00	896 06
	<u>\$ 23,000 00</u>	<u>\$ 23,000 00</u>	<u>\$ 18,223 05</u>

The Eastern Rockies Forest Conservation Board was established by the Eastern Rocky Mountain Forest Conservation Act, c. 59, 1947. It consists of three members, two of whom are appointed by the Governor in Council and one by the Lieutenant Governor of Alberta in Council. Generally speaking, the purpose and function of the Board is to plan, advise on, direct, supervise and carry out the construction, operation and maintenance of all projects and facilities required for the proper protection of the forests of that area of the East Slope of the Rocky Mountains forming part of the watershed of the Saskatchewan River. The Province of Alberta undertakes under the Agreement as contained in the Act to carry out, under the direction of the Board, the program of works prescribed each year and the program of forest management laid down by the Board. The Federal Government is to pay all capital expenditures, which shall not exceed \$6,300,000 over a period of six years. The Province is to pay \$125,000 each year towards the maintenance and other current

expenditures required by the program formulated by the Board for that year, including the expenditures of the Board, and the Federal Government is to pay the balance. However, if the net revenues derived by the Province in any year from the surface rights in the area exceed the amount of the contribution to be made by the Province, the contribution is to be increased by the amount exceeded and, if they exceed the annual maintenance and other current expenditures, the excess thereof is, for the purposes of the agreement, to be considered as having been received in the next year. The Act provides that all expenditures by the Board shall be subject to the audit of the Auditor General. This and the two succeeding votes are provided for Federal expenditures in connection with the Board.

As at March 31, 1950, there was 1 temporary salaried employee being paid from this vote.

A This expenditure represented the annual salary of H. Kennedy, Chairman of the Board.

B Comprises travelling expenses of H. Kennedy, \$3,327.43, and J. M. Wardle, \$1,999.56.

Vote 185 Eastern Rockies Forest Conservation Board—Dominion contribution towards

annual maintenance, including staff and expenses.....	175,000 00
Expenditures.....	\$ 126,795 55

A distribution of expenditures follows: salaries, \$46,287.50; special services, \$1,733.19; travelling expenses, \$2,577.56; stationery and office supplies, \$6,012.32; acquisition of fixed assets, \$5,915.96; maintenance of motor vehicles, \$17,262.75; maintenance of other equipment, \$779.60; rental, \$3,807.70; provision for retirement fund, \$1,707.90; payment to the Province of Alberta of claim for expenditures incurred in excess of annual provincial contribution under section 8 (b) of the Agreement, as described under Vote 184, above, \$36,596.63; miscellaneous, \$4,114.44.

As at March 31, 1950, there were 15 temporary salaried employees being paid from this vote.

The accounts of the Board are audited by the Auditor General of Canada pursuant to section 9 of the Act and his report in this connection will be found in Appendix 1 to this section, page W-43.

The above charge is less by an amount of \$15,702.81 than that shown as disbursements from this vote in the Statement of Assets and Liabilities of the Board. The difference consists of (a) an advance of \$5,000 to the Province of Alberta transferred by Treasury to the fiscal year 1950-51 after the Board's statement had been prepared, (b) two amounts totalling \$7,869.81 which should have been charged to maintenance instead of capital and will be adjusted by Treasury in 1950-51 and (c) an amount of \$2,833 representing the proceeds from the sale of certain equipment by the province which was incorrectly applied to reduce the charge to Vote 185. This will also be adjusted in 1950-51.

Eastern Rockies Forest Conservation Board—To provide for capital expenditures in conformity with Section 8 (1) of the Eastern Rocky Mountain Forest Conservation Act. \$1,631,890 04

Section 8 (1) of the Eastern Rocky Mountain Forest Conservation Act, c. 59, 1947, authorizes the Minister of Finance to pay out of the unappropriated moneys in the Consolidated Revenue Fund, for expenditures as and when incurred under the provisions of the Agreement between the Federal Government and the Province of Alberta, such sum or sums as may from time to time be required by the Board, not exceeding \$1,050,000 in any year and not exceeding \$6,300,000 in the aggregate. However, it was provided that if the sum required by the Board and paid by the Minister of Finance in any year is less than \$1,050,000, the Minister of Finance may in the following year pay to the Board the remainder of this sum, in addition to the yearly payment. Capital expenditures to date were \$2,000,053.92.

A distribution of expenditures follows:

Salaries and Wages	78,567 62
Supplies and Materials	22,749 42
Acquisition of Equipment	1,695 72
Maintenance of Equipment	5,534 51
Travelling Expenses	4,350 80
Rentals	2,080 50
A Provincial claims	1,509,613 48
Miscellaneous	7,297 99
	<u>\$1,631,890 04</u>

A Provincial claims were approved by the Board and the expenditures were classified as follows: wages, \$48,248.59; equipment, \$107,840.31; motor cars and trucks, \$16,952.86; new construction, \$1,333,431.01; sundries, \$3,140.71.

An explanation in respect of the difference of \$7,869.81 between the above expenditures and the amount shown in the Statement of Assets and Liabilities of the Board on page W-43 is given under Vote 185 above.

Vote 186 Forest Insects Control Board

	Estimates	Allotments	Expenditures
Temporary Assistance	5,925 00	5,925 00	5,925 00
Allotted from Vote 89, Salaries, etc.	360 00	360 00	360 00
Telephones, Telegrams and Postage	100 00	100 00	4 99
Travelling Expenses, including Per Diem Allowances	7,000 00	7,000 00	3,579 39
Sundries	200 00	200 00	87 11
	<u>\$ 13,585 00</u>	<u>\$ 13,585 00</u>	<u>\$ 9,956 49</u>

This vote was provided for the expenses of the Board which acts as a liaison between Federal and Provincial Government Departments and private industry in research on, and protection against, forest losses due to insects.

As at March 31, 1950, there were 2 temporary salaried employees being paid from this vote.

Votes 196 and 686 Dominion Water and Power Bureau—Dominion Water and Power Bureau, including the Administration of the Dominion Water Power and Irrigation Acts, and including grant of \$350 to the International Executive Council, World Power Conference

	Estimates	Allotments	Expenditures
Salaries and Wages	299,850 00	299,850 00	291,005 99
Allowances	1,500 00	1,500 00	1,100 21
Printing, Stationery and Office Equipment	22,000 00	22,000 00	17,977 39
Travelling Expenses	3,000 00	3,000 00	1,623 44
Field Surveys	117,100 00	111,100 00	86,440 63
Supplies and Materials	8,000 00	8,000 00	4,198 06
Acquisition of Equipment	33,000 00	39,000 00	33,071 67
Repairs and Upkeep of Equipment	5,900 00	7,900 00	6,995 00
Acquisition and/or Construction of Buildings, Works and Structures	49,200 00		
Hope Recorder Station		14,900 00	7,296 89
Contract: Highway Construction Co. Ltd., \$8,148.82; payments, \$6,491.70.			
Lillooet Recorder Station		20,000 00	492 77
Usk Recorder Station		13,300 00	13,152 49
Contract: Wood, Parr & McClay, Limited, \$11,781.75; payment in full.			
Prince George Recorder Station		1,000 00	
Total Acquisition, etc.	49,200 00	49,200 00	20,942 15
Sundries	6,000 00	4,000 00	1,815 14
Grant to International Executive Council, World Power Conference	350 00	350 00	302 25
	<u>\$ 545,900 00</u>	<u>\$ 545,900 00</u>	<u>\$ 465,471 93</u>

As at March 31, 1950, there were 161 salaried employees being paid from this vote, of whom 53 were permanent and 108 temporary.

The following is a distribution of expenditures by districts: Head Office, \$87,199.13; New Brunswick, Nova Scotia and Newfoundland, \$44,571.01; Quebec, \$28,607.54; Ontario, \$46,923.25; Manitoba and Western Ontario, \$54,179.41; Alberta, Saskatchewan and Northwest Territories, \$71,971.64; British Columbia and Yukon, \$111,077.80; Recorder Stations in British Columbia, \$20,942.15.

The Federal Government receives contributions from various provinces and power commissions towards the costs of water power investigations. The amounts received during this fiscal year, totalling \$38,125, were credited to Revenue—Services and Service Fees.

Vote 197 Dominion Water and Power Bureau—To provide for studies and surveys of the Columbia River Watershed in Canada.....	350,000 00
Expenditures.....	\$ 302,341 22

This vote was provided for the cost of investigations which are designed to provide the basic information necessary to plan the future development, on an international basis, of the water resources of the Columbia River basin, comprising 39,000 square miles in British Columbia, for the purposes of navigation, flood control, power development, irrigation, fisheries, conservation of wild life, and other purposes.

For the purpose of co-ordinating and conducting the technical studies, the International Joint Commission appointed an International Columbia River Engineering Board consisting of four members. N. Marr and A. A. Anderson are the Canadian representatives.

A distribution of expenditures follows: salaries and wages, \$132,633.88; surveys, \$58,931.28; travelling expenses, \$16,203.28; provisions, \$24,890.67; supplies and materials, \$26,396.48; purchase of 2 motor trucks, \$3,930.26; other equipment, \$10,592.11; maintenance of equipment, \$12,712.83; rentals, \$1,995.67; professional and special services, \$9,114.75; sundries \$4,940.01.

As at March 31, 1950, there were 19 salaried employees being paid from this vote, of whom 3 were permanent and 16 temporary.

Contracts awarded on the basis of unit prices were as follows: (a) Pacific Diamond Drilling Co., Ltd., estimated cost, \$29,200, for exploratory foundation investigations at Bull River Damsite on the Kootenay River; payments, \$11,256.75; (b) Western Water Wells Limited, estimated cost, \$28,016.93, for exploratory foundation investigation at Plumbob Damsite on the Kootenay River; payments, \$27,090.43.

Vote 198 Dominion Water and Power Bureau—Lake of the Woods Control Board

	Estimates	Allotments	Expenditures
Salaries	8,520 00	9,060 00	9,060 00
Printing, Stationery and Office Equipment.....	150 00	150 00	106 87
Travelling Expenses	300 00	300 00	200 75
Field Surveys	2,310 00	1,770 00	1,427 75
Acquisition of Equipment	300 00	300 00	209 00
Sundries	300 00	300 00	147 87
	\$ 11,880 00	\$ 11,880 00	\$ 11,152 24

A portion of the maintenance expenditure paid from this vote is repaid on a calendar year basis by the Province of Manitoba in accordance with sections 8 and 9 of the agreement in the Manitoba Natural Resources Act, c. 29, 1930. The amounts refunded for the calendar year 1948, \$8,227.89 and for 1949, \$8,819.29, were credited to Revenue—Refunds of Previous Years' Expenditures.

As at March 31, 1950, there were 3 permanent salaried employees being paid from this vote.

Vote 199 Dominion Water and Power Bureau—To provide for the expenses incurred under the agreement between the Dominion, Ontario and Manitoba, confirmed by the Lac Seul Conservation Act, 1928, moneys expended to be largely reimbursed

	Estimates	Allotments	Expenditures
Payment to Ontario of annual interest and operation charges for calendar year 1949	16,645 00	16,972 84	16,972 84
Annual operating costs incurred by the Dominion.....	885 00	777 16	647 71
Miscellaneous and capital contingencies	220 00		
	\$ 17,750 00	\$ 17,750 00	\$ 17,620 55

The greater portion of the above expenditure is to be refunded by the Province of Manitoba in accordance with sections 8 and 9 of the agreement in the Manitoba Natural Resources Act, c. 29, 1930, which requires the Province to repay to the Federal Government all capital and operating charges, in connection with the development of power in the Winnipeg River, incurred by reason of the Lac Seul Conservation Act, c. 32, 1928. The Province repays on a calendar year basis. The amounts refunded for the calendar year 1948, \$17,321.26 and for 1949, \$17,918.76, were credited to Revenue—Refunds of Previous Years' Expenditures.

Vote 200 Dominion Water and Power Bureau—To provide for acquiring flowage easements and discharging claims of owners of riparian lands in Ontario below the outlets of the Lake of the Woods affected by regulation under the Lake of the Woods Control Board Act (Revote).....	500 00
Expenditures.....	\$ 7 97

This vote was provided for payment to the Province of Ontario, in accordance with the agreement of November 15, 1922, between the Federal Government and the Provinces of Ontario and Manitoba regarding the control of the upper waters of the Winnipeg River, for expenditures made by that Province.

Section 8 of an agreement incorporated in the Manitoba Natural Resources Act, c. 29, 1930, provides for the repayment by the Province of approximately 55 per cent of the expenditure under an amortization plan.

Vote 201 Dominion Water and Power Bureau—To provide for excavation of a flood channel at Dalles Rapids in Winnipeg River in Ontario to reduce flooding of riparian property affected by regulation under the Lake of the Woods Control Board Act.....	170,000 00
Expenditures.....	\$ 101,907 53

A contract amounting to \$143,062.50 was awarded to J. E. Bond, Kenora, Ont. Payments were \$100,143.74.

Votes 203 and 810 National Museum of Canada

	Estimates	Allotments	Expenditures
Salaries	119,445 00	119,245 00	116,877 04
Printing, Stationery and Office Equipment	42,700 00	39,200 00	21,357 95
Travelling Expenses	500 00	1,700 00	776 90
A Field Surveys	21,800 00	19,800 00	18,266 21
Supplies and Materials	4,800 00	6,800 00	6,376 94
Acquisition of Equipment	11,500 00	14,800 00	13,455 18
Repairs and Upkeep of Equipment	1,500 00	700 00	447 73
Sundries	3,255 00	3,255 00	2,120 45
	\$ 205,500 00	\$ 205,500 00	\$ 179,678 40

As at March 31, 1950, there were 44 salaried employees being paid from this vote, of whom 21 were permanent and 23 temporary.

A Expenditures comprise: salaries and wages of student assistants, cooks and labourers, \$5,920.37; transportation of field parties, \$4,851.38; freight and express, \$1,028.62; provisions and supplies, \$4,518.12; sundries \$1,947.72.

Vote 206 Lands and Development Services Branch—Branch Administration

	Estimates	Allotments	Expenditures
Salaries	76,940 00	74,598 34	74,598 34
Allotted from Vote 89, Salaries, etc.	10,591 21	10,591 21	10,591 21
Printing, Stationery and Office Equipment	3,000 00	3,000 00	2,846 66
Travelling Expenses	1,200 00	1,200 00	585 48
Telephones, Telegrams and Postage	1,000 00	1,000 00	471 81
Sundries	660 00	660 00	288 58
	93,391 21		
Less: Transferred to Department of Citizenship and Immigration (Immigration Branch), P.C. 275, January 18, 1950	2,341 66*		
	\$ 91,049 55	\$ 91,049 55	\$ 89,382 08

* See Department of Citizenship and Immigration, page CC-5.

As at March 31, 1950, there were 32 salaried employees being paid from this vote, of whom 19 were permanent and 13 temporary.

Vote 207 Northwest Territories and Yukon Services—Mackenzie Division—General Administration, Operation and Maintenance of Services, including Wood Buffalo Park

	Estimates	Allotments	Expenditures
Salaries and Wages	186,029 00	186,029 00	179,540 98
Allowances	55,550 00	55,550 00	23,446 91
Freight, Express and Cartage	18,400 00	19,400 00	19,139 91
Telephones, Telegrams and Postage	3,275 00	3,275 00	2,176 04
Printing, Stationery and Office Equipment	16,600 00	16,600 00	14,117 01
Travelling Expenses	34,500 00	33,500 00	23,948 24
Acquisition or Construction of Buildings, Works and Structures	2,000 00	2,000 00	1,372 77
Repairs and Upkeep of Buildings, Works and Structures	7,200 00	7,200 00	776 15
A Acquisition of Equipment	47,600 00	47,600 00	40,393 65
Repairs and Upkeep of Equipment	7,500 00	7,500 00	3,538 88
B Supplies and Materials	85,250 00	85,250 00	70,361 40
C Hospitalization; Professional and Other Special Services; Grants to Schools; Assistance to Industrial Homes	213,560 00	213,560 00	167,768 97
D Sundries, including Hire of Aircraft	67,950 00	67,950 00	67,056 49
	<u>\$ 745,414 00</u>	<u>\$ 745,414 00</u>	<u>\$ 613,637 40</u>

The expenses of operating the various services were as follows: Head Office, Administration, \$108,744.55; District Offices, \$164,450.93; Reindeer Station, \$55,047.72; hospitalization and medical services, \$74,152.38; relief to destitutes, \$74,919.69; education, \$116,932.12; administration of civil justice, \$19,390.01.

The Reindeer Station is located in the Reindeer Reservation which consists of some 6,600 square miles situated within the Mackenzie River Delta area. The costs of operation were as follows: salaries and wages, \$29,684.36; allowances, \$3,546.42; travelling expenses, \$1,176.80; supplies and materials, \$9,694.68; freight, express and cartage, \$3,344.66; equipment, \$6,058.14; sundry, \$1,542.66.

As at March 31, 1950, there were 66 salaried employees being paid from this vote, of whom 20 were permanent and 46 temporary.

A This expenditure includes the purchase of furnishings for homes rented to employees, \$14,036.06; fire-fighting equipment, \$8,386.88; educational equipment, \$5,831.24; 1 motor truck, \$1,966.74; camp equipment, \$1,937.22; boats and floating equipment, \$1,532.77.

B This expenditure includes the purchase of fuel, \$31,118.36; provisions, \$9,159.13; relief supplies for indigents, \$14,439.29; hunting and fishing supplies, \$2,529.69.

C Payments to hospitals for the treatment of indigent patients, to boarding schools for maintenance of indigent and orphan children, and grants to religious and school authorities towards the maintenance of day schools account for the greater part of this expenditure. Payments of \$500 and over are as follows:

Treatment and maintenance of indigent patients: Aklavik, All Saints Hospital, \$5,688.75, Immaculate Conception Hospital, \$783.50; Calgary, Central Alberta Sanatorium, \$4,682.02; Edmonton, Charles Camshell Indian Hospital, \$23,404.40; Fort Resolution, Saint Joseph's Hospital, \$8,590.50; Fort Simpson, St. Margaret's Hospital, \$2,016; Fort Smith, Roman Catholic General Hospital, \$19,664.50; Hay River, Anglican Mission Hospital, \$512; Ponoka, Alta., Provincial Mental Hospital, \$5,146.96; Yellowknife, Red Cross Hospital, \$820; sundry, \$766.80; total, \$72,075.43.

Maintenance of indigent and orphan children: Church of England Missions, Aklavik, \$18,540.98, Fort George, \$4,659.84; Roman Catholic Missions, Aklavik, \$22,049.41, Fort George, \$2,235.82, Fort Providence, \$3,360.42, Fort Resolution, \$6,623.30; sundry, \$188.64; total, \$57,658.41.

Grants towards the maintenance of day schools: Church of England Missions for 4 schools, \$937.50; Roman Catholic Missions for 13 schools, \$3,387.50; Yellowknife Public School, \$20,000; sundry, \$362.50; total, \$24,687.50.

D This expenditure includes payments for hire of aircraft, \$37,451.54; expenses in connection with prisoners, \$10,282.08; electricity and water supply, \$7,562.46.

Revenues arising through Federal expenditures in the Northwest Territories amounted to \$277,209.56 and included fur export permits, \$93,610.27; quartz mining fees, \$43,364.17; miners' licences, \$30,170.60; rent of land, \$26,355.36; timber dues, \$13,834.48; business licences, \$10,361.08; rent, fuel and light—employees, \$10,712.34; quartz royalties, \$9,936.58.

Vote 208 Northwest Territories and Yukon Services—Mackenzie Division—Forest Conservation, including Wood Buffalo Park

	Estimates	Allotments	Expenditures
Salaries and Wages	130,075 00	120,075 00	96,446 03
Allowances	44,620 00	44,620 00	33,956 40
Freight, Express and Cartage	10,000 00	10,000 00	8,878 06
Telephones, Telegrams and Postage	200 00	200 00	195 46
Printing, Stationery and Office Equipment	2,500 00	2,500 00	273 59
Travelling Expenses	11,500 00	11,500 00	11,004 94
Acquisition or Construction of Buildings, Works and Structures—Projects under \$5,000	3,000 00	3,000 00	1,240 43
Repairs and Upkeep of Buildings, Works and Structures	5,000 00	5,000 00	1,006 62
A Acquisition of Equipment	32,000 00	37,050 00	37,047 10
Repairs and Upkeep of Equipment	10,000 00	10,000 00	9,158 76
Supplies and Materials	37,000 00	45,000 00	44,909 17
Advertising and Publicity	500 00	500 00	
B Sundries, including Hire of Aircraft	50,000 00	46,950 00	29,393 00
	<u>\$ 336,395 00</u>	<u>\$ 336,395 00</u>	<u>\$ 273,509 56</u>

This vote was provided for the cost of protecting the forests in the Northwest Territories from fire.

As at March 31, 1950, there were 18 salaried employees being paid from this vote, of whom 2 were permanent and 16 temporary.

A This expenditure includes the purchase of fire hose, \$9,272.73; construction equipment, \$9,155; house furnishings for fire wardens, \$4,564.48; camp equipment, \$2,345.61; 1 motor boat, \$3,500; 6 outboard motors, \$1,657.03.

B Hire of aircraft amounted to \$24,380.02.

Votes 209 and 812 Northwest Territories and Yukon Services—Mackenzie Division—Roads, Buildings and Water Systems—Construction and Improvements—Roads

	Estimates	Allotments	Expenditures
Miscellaneous small roads within settlements and leading to airports, maintenance of Mackenzie Highway		150,000 00	126,964 40
Contracts: The Bond Construction Company Limited, (a) on the basis of cost plus 10 per cent, for the maintenance of the Northwest Territories section of the Mackenzie Highway, the Hay River Fisheries Road and the roads within Hay River Townsite, \$86,036.94; payment in full; (b) on the basis of unit prices, for an extension to a gravel surfaced road, known as the Hay River Fisheries Road, near Hay River Townsite, \$7,633.68; payment in full; (c) on the basis of unit prices, for the construction of roads within Hay River Townsite, \$20,996.87; payment in full.			
Construction, Mackenzie Highway		48,316 00	48,315 68
Contract: The Bond Construction Company Limited was paid \$48,315.68, under authority of P.C. 40/6515, December 30, 1949, in reimbursement of extra excavation costs in connection with a contract for the construction of the portion of the Mackenzie Highway from Hay River Townsite to the northern boundary of the Province of Alberta which was completed in 1948-49. Total payments amounted to \$1,440 270.50.			
Hay River—Yellowknife winter truck road		41,000 00	37,235 25
Contract: The Bond Construction Company Limited, on the basis of cost plus 10 per cent, for reconditioning and maintaining the winter truck road from Hay River to Yellowknife during the winter of 1949-50 and for the relocation and construction of the south end, estimated cost, \$37,666; payments, \$36,841.09.			

	Estimates	Allotments	Expenditures
Construction of streets and roads in Yellowknife Townsite		42,000 00	41,894 85
The major portion of this work was done by day labour.			
Repairs and upkeep of road equipment		5,000 00	430 20
	<u>\$ 286,316 00</u>	<u>\$ 286,316 00</u>	<u>\$ 254,840 38</u>

This vote was not subdivided in the Estimates: the allotments were authorized by Treasury Board for individual projects.

Of the total expenditures, \$157,985.75 was spent on the construction of new roads, and \$96,854.63 on the maintenance of existing roads.

Votes 210 and 813 Northwest Territories and Yukon Services—Mackenzie Division—Roads, Buildings and Water Systems—Construction and Improvements—Buildings (Revote \$51,100)

	Estimates	Allotments	Expenditures
Aklavik		203,650 00	78,099 17
Contract: H. Kelly and Company Ltd., \$90,232, through the Department of Public Works, for installation of plumbing and heating services in buildings of this Department and of the Department of Citizenship and Immigration, Indian Affairs Branch (see page CC-18); payments by this Department, \$7,774.05; to date, \$54,686.91.			
Coppermine		74,100 00	44,320 60
Contract: Barry Sheet Metal Co. Ltd., \$35,411.40, through the Department of Public Works, for supply and installation of hot air heating equipment in buildings of this Department and of the Department of Citizenship and Immigration, Indian Affairs Branch (see page CC-18); payments by this Department, \$3,415.50.			
Fort Good Hope		11,200 00	8,973 78
Fort McMurray		80,000 00	68,381 98
Fort McPherson		15,000 00	5,756 50
Fort Resolution		88,700 00	84,854 53
Fort Smith		177,525 00	43,680 22
Contract (in respect of Aklavik, Coppermine and Fort Smith): Hillis Electric Co., \$25,323.52, through the Department of Public Works, for the installation of electrical services in various buildings of this Department and of the Department of Citizenship and Immigration, Indian Affairs Branch (see page CC-18); payments by this Department, \$6,848.56, of which \$353 was paid from Liquor Profits—Northwest Territories (see Open Accounts further on in this Section); to date, \$11,654.64.			
Hay River		36,000 00	33,523 53
Port Brabant		6,400 00	2,849 70
Waterways		10,000 00	7,158 73
Yellowknife		33,900 00	27,609 20
Expenses of Public Works personnel		12,753 00	12,753 00
	<u>\$ 749,228 00</u>	<u>\$ 749,228 00</u>	<u>\$ 417,960 94</u>

This vote was not subdivided in the Estimates; the allotments were authorized by Treasury Board for individual projects. The work was undertaken by the Department of Public Works, except for the buildings at Fort Resolution, which were under the supervision of the Department of National Defence.

With the exception of the contractual payments mentioned above, expenditures by these Departments were for local labour, travel and transportation expenses, freight, materials and supplies in the following amounts: Department of National Defence, \$84,854.53; Department of Public Works, \$315,421.30.

Vote 211 Northwest Territories and Yukon Services—Mackenzie Division—Roads, Buildings and Water Systems—Construction and Improvements—Water and Sewages

	Estimates	Allotments	Expenditures
A Water and sewage system for new Yellowknife Townsite....		347,383 00	228,734 21
Contract, cost plus fixed fee of \$52,500; Northern Construction Co., and J. W. Stewart Ltd., through the Department of Public Works; payments, including final payment, \$161,785.51; total payments, \$755,600.99.			
Water system for Hay River Settlement		5,000 00	
Water system for Aklavik Settlement		15,000 00	13,019 43
	<u>\$ 367,383 00</u>	<u>\$ 367,383 00</u>	<u>\$ 241,753 64</u>

This vote was not subdivided in the Estimates: the allotments were authorized by Treasury Board for individual projects. The vote was provided for the cost of construction of water and sewage systems in the Northwest Territories.

A distribution of expenditures follows: wages, \$34,561.31; materials and supplies, \$40,600.45; freight and cartage, \$4,806.37; contract payments, \$161,785.51.

A This project was under the supervision of the Department of Public Works. Work started in 1946-47 and was completed this year. Total expenditures amounted to \$1,226,434.40.

Votes 212 and 602 Northwest Territories and Yukon Services—Arctic Division—Administration

	Estimates	Allotments	Expenditures
Salaries and Wages	20,570 00	20,570 00	20,570 00
Allotted from Vote 89, Salaries, etc.	7,648 48	7,648 48	7,648 48
Freight, Express and Cartage	85,000 00	53,485 00	52,549 08
Telephones, Telegrams and Postage	500 00	150 00	138 25
Printing, Stationery and Office Equipment	1,400 00	2,700 00	2,666 76
Travelling Expenses	12,000 00	9,045 00	8,763 09
Acquisition of Equipment	400 00	305 00	303 62
Repairs and Upkeep of Equipment	250 00		
Supplies and Materials	5,000 00	29,805 00	29,799 07
A Hospitalization; Professional and Other Special Services; Grants to Schools; Assistance to Industrial Homes	14,500 00	9,965 00	9,960 36
B Sundries	42,040 00	55,635 00	55,634 67
	<u>\$ 189,308 48</u>	<u>\$ 189,308 48</u>	<u>\$ 188,033 38</u>

This vote was provided for the transportation expenses of the annual Eastern Arctic Expedition, which includes administrative, scientific and replacement personnel for establishments of other Departments in the far north. Scientific and other equipment as well as a wide range of supplies were also carried. These expenses, amounting to \$50,981.44, were paid to the Department of Transport out of funds supplied from this vote.

The cost of administration of the Arctic region, and of Eskimo affairs, exclusive of medical care and hospitalization, is also charged to this vote.

As at March 31, 1950, there were 10 salaried employees being paid from this vote, of whom 5 were permanent and 5 temporary.

A This expenditure includes the following payments: \$9,121.08 to Ste. Therese Industrial Home, Chesterfield Inlet, N.W.T., for the maintenance of indigent Eskimos; and \$799.28 to the School for the Deaf, Halifax, for the maintenance of a deaf Eskimo child.

B This expenditure includes the following payments: \$48,263.42 for relief to destitute Eskimos in Quebec; \$4,342.06 for the cost of investigations into reindeer grazing; \$959.79 to St. Luke's Industrial Home, Pangnirtung, N.W.T., for the maintenance of indigent Eskimos.

Vote 213 Northwest Territories and Yukon Services—Arctic Division—Buildings

	Estimates	Allotments	Expenditures
A Chesterfield Inlet		32,000 00	25,549 70
B Fort Chimo		32,000 00	23,118 12
C Shipment and erection of prefabricated buildings.....		40,000 00	30,036 94
	<u>\$ 104,000 00</u>	<u>\$ 104,000 00</u>	<u>\$ 78,704 76</u>

This vote was not subdivided in the Estimates: the allotments were authorized by Treasury Board for individual projects.

A This represents the cost of acquisition, shipment and erection of a prefabricated one-room day school and prefabricated residence for the teacher at Chesterfield Inlet, N.W.T.

B This represents the cost of acquisition, shipment and erection of a prefabricated one-room day school and prefabricated residence for the teacher at Fort Chimo, Que.

C In 1948-49, 6 prefabricated buildings to accommodate Royal Canadian Mounted Police personnel were purchased and shipped to railhead. This expenditure represents the cost of shipment from railhead and the erection of these buildings at Aklavik, Baker Lake, Chesterfield Inlet, Lake Harbour, Pangnirtung and Spence Bay. The total cost of purchasing, shipping and erecting amounted to \$60,564.94.

Votes 214 and 814 Northwest Territories and Yukon Services—Yukon Division—Administration

	Estimates	Allotments	Expenditures
Salaries and Wages	66,494 00	61,884 00	61,876 30
Allowances	21,540 00	16,320 00	16,283 68
Freight, Express and Cartage	1,500 00	1,090 00	1,086 39
Telephones, Telegrams and Postage	1,000 00	1,450 00	1,449 78
Printing, Stationery and Office Equipment.....	5,000 00	4,660 00	1,429 89
Travelling Expenses	5,000 00	3,620 00	3,576 11
Acquisition or Construction of Buildings, Works and Structures, including Acquisition of Land.....	3,000 00		
Purchase of House for use of Resident Engineer, Whitehorse (Purchased from Mary A. Poulton)		8,200 00	8,200 00
Projects under \$5,000		3,000 00	3,000 00
Repairs and Upkeep of Buildings, Works and Structures....	17,000 00	14,040 00	14,038 53
Acquisition of Equipment	20,000 00	19,795 00	19,793 37
Repairs and Upkeep of Equipment	1,500 00	1,660 00	1,656 43
Supplies and Materials	5,000 00	7,310 00	7,305 35
Administration of Justice	10,000 00	7,700 00	7,696 71
A Maintenance, Transportation, etc., of Insane Patients.....	16,000 00	23,230 00	23,100 19
Advertising and Publicity	1,200 00	980 00	975 56
Sundries, including Hire of Aircraft	2,766 00	2,061 00	2,058 34
	<u>\$ 177,000 00</u>	<u>\$ 177,000 00</u>	<u>\$ 173,526 63</u>

As at March 31, 1950, there were 19 salaried employees being paid from this vote, of whom 7 were permanent and 12 temporary.

A Payments were: The Provincial Hospital, Essondale, B.C., for maintenance, \$21,405.34; Royal Canadian Mounted Police, for transportation and guards, \$2,715.84. Amounts totalling \$1,020.99 received from estates of patients and representing refunds of current year's expenditures made on behalf of such persons were credited to this allotment.

Revenues arising through Federal expenditures in the Yukon Territories amounted to \$199,922.67 and included placer mining fees, \$70,578; royalties on placer gold, \$39,321.83; timber dues, \$20,383.06; quartz mining fees, \$13,671.62; quartz royalties, \$13,644.99.

Votes 215 and 815 Northwest Territories and Yukon Services—Yukon Division—Roads

	Estimates	Allotments	Expenditures
A Atlin Road		250,000 00	248,501 78
Mayo-Minto Road		950,000 00	950,000 00
Contract (in respect of this item and the Carmacks-Mayo Road item), cost plus fixed fee of \$44,000: Fred Mannix and Company Limited, estimated cost, \$1,150,425, for construction and maintenance of a portion of the Mayo-Minto Road; payments, \$975,173.99.			
Minto-Carmacks Road		460,000 00	459,903 59
Contract (in respect of this item and the Carmacks-Mayo Road item), cost plus fixed fee of \$29,000: Fred Mannix and Company Limited, estimated cost, \$514,420, for construction and maintenance of a portion of the Minto-Carmacks Road; payments, \$469,170.31.			
Carmacks-Whitehorse Road		325,000 00	324,921 77
Contract, cost plus fixed fee of \$150,000: Fred Mannix and Company Limited, estimated cost, \$2,390,000, for construction of a gravel road between Carmacks and Whitehorse; payments, \$314,322.50.			
B Carmacks-Mayo Road		75,000 00	75,000 00
Surveys		50,000 00	49,076 34
	<u>\$2,110,000 00</u>	<u>\$2,110,000 00</u>	<u>\$2,107,403 48</u>

This vote was not subdivided in the Estimates: the allotments were authorized by Treasury Board for individual projects. The vote was provided for the cost of construction and maintenance of the Yukon section of the Atlin Road and the Dawson-Whitehorse Road, including surveys of the projected road system. The Dawson-Whitehorse Road includes the Dawson-Mayo, Mayo-Minto, Minto-Carmacks and Carmacks-Whitehorse sections.

A The Atlin Road project was under the supervision of the Department of National Defence.

B This item was provided for the cost of maintenance of the Mayo-Minto and Minto-Carmacks sections. The cost of construction of these sections is shown separately above.

Vote 216 Northwest Territories and Yukon Services—Yukon Division—Buildings

	Estimates	Allotments	Expenditures
Dawson—Construction of residence for Commissioner of Yukon Territory		45,000 00	8,243 75
Contract: Poole Construction Company Ltd., \$45,000, through the Department of National Defence; payments, \$8,216.15.			
Whitehorse—Construction of combination guardroom and barrack building for Royal Canadian Mounted Police		126,000 00	73,465 51
Contract: Poole Construction Company Ltd., \$126,000, through the Department of National Defence; payments, \$73,465.51.			
	<u>\$ 171,000 00</u>	<u>\$ 171,000 00</u>	<u>\$ 81,709 26</u>

This vote was not subdivided in the Estimates: the allotments were authorized by Treasury Board.

Vote 603 Northwest Territories and Yukon Services—Yukon Division—To provide for a contribution to the Sisters of Sainte-Anne toward provision of hospital facilities at Dawson, Yukon Territory.....

Expenditures.....\$ 29,000 00

**Northwest Territories and Yukon Services—Yukon Division—Payment to Yukon Council
for subsidies and for compensation as authorized by Item 205, Appropriation Act**

No. 4, 1947-48.....\$211,400 00

Vote 205 of the Main Estimates, 1948-49, authorized payments to be made from the Consolidated Revenue Fund in respect of each of the years 1948 to 1951, inclusive, to the Yukon Consolidated Revenue Fund in accordance with an agreement to be entered into by the Minister of Finance, with the approval of the Governor in Council on behalf of the Government of Canada, and the Controller of the Yukon Territory with the approval of the Council of the Yukon Territory on behalf of the Government of the Yukon. This agreement is to provide, on such terms and conditions as may be agreed upon, for payment for each year of the total of amounts calculated on the basis prescribed in the Vote. The agreement was authorized by P.C. 4035, September 9, 1948.

**Votes 218 and 687 Lands Division—Administration of Dominion, Ordnance and Admiralty and
Public Lands; Seed Grain Collections**

	Estimates	Allotments	Expenditures
Salaries	179,367 00	188,367 00	188,367 00
Allotted from Vote 89, Salaries, etc.	6,560 04	6,560 04	6,560 04
Allowances	28,284 00	24,284 00	23,551 61
Printing, Stationery and Office Equipment	10,500 00	16,500 00	13,664 22
Surveys	5,000 00	100 00	76 70
Supplies	10,000 00	10,800 00	10,102 36
Travelling Expenses	10,000 00	16,200 00	15,097 91
Freight, Express and Cartage	2,000 00	1,200 00	1,005 80
Telephones, Telegrams and Postage	700 00	700 00	519 24
Legal and Registration Fees	2,254 00	1,054 00	645 91
Sundries	15,000 00	4,400 00	4,051 46
Land Purchase, Right-of-Way, Flight Strips and Easements ..	2,000 00		
Rentals	590 00	590 00	583 78
A Investigations by Soldier Settlement		1,500 00	1,500 00
	\$ 272,255 04	\$ 272,255 04	\$ 265,726 03

This vote was provided for the cost of administration and registration of Federal lands, forests and mineral resources in the Northwest Territories and Yukon and other miscellaneous lands throughout the Provinces, and for the recording and collection of seed grain, fodder and relief advances issued prior to 1926 to settlers in the Prairie Provinces.

A surety bond of \$80,000 is held in the custody of the Minister of Finance in respect of mineral exploration rights in certain areas in the Northwest Territories granted under authority of P.C. 453, February 1, 1949.

As at March 31, 1950, there were 82 salaried employees being paid from this vote, of whom 39 were permanent and 43 temporary.

A This payment was made to the Department of Veterans Affairs for investigations in connection with the appraisal of land.

Revenues arising through Federal expenditures on Ordnance and Public Lands amounted to \$181,562.46 and included sales of land, \$105,857; petroleum and natural gas leases, \$54,398.15; rent of land, \$20,151.22.

Votes 219 and 816 National Parks Services—National Parks and Historic Sites Services

	Estimates	Allotments	Expenditures
Salaries and Wages	1,128,838 00		
Allowances	900 00		
Freight, Express and Cartage	40,508 00		
Telephones, Telegrams and Postage	8,935 00		
Printing, Stationery and Office Equipment	55,765 00		
Travelling Expenses	25,455 00		
Acquisition or Construction of Buildings, Works and Structures	8,287,475 00		
Repairs and Upkeep of Buildings, Works and Structures ..	999,042 00		

	Estimates	Allotments	Expenditures
Repairs and Upkeep of Equipment	127,349 00		
Acquisition of Equipment	383,166 00		
Supplies and Materials	215,310 00		
Sundries	45,015 00		
Head Office		145,235 00	141,691 07
Parks and Resources Information		123,215 00	72,540 32
National Historic Sites and Landscaping—			
Operation and Maintenance		101,165 00	98,975 29
Contract: M. R. Chappell, \$5,176, for repairs to museum and caretaker's quarters in Fortress of Louisbourg National Historic Park, N.S.; payment in full.			
Construction—			
Improvements to entrance to block house, to grounds and to road in front of Fort Wellington National Historic Park		7,500 00	3,397 01
Erection of new memorials		11,550 00	5,794 66
Projects under \$5,000		6,426 00	925 60
		126,641 00	109,092 56
Prince Edward Island National Park—			
Operation and maintenance		72,135 00	59,456 77
Construction—			
Reconstruction and preparation for hardsurfacing of Dalvay-Stanhope Road		16,700 00	16,598 61
Construction of low-rental tourist accommodation		30,000 00	25,365 88
Construction of bath house at Stanhope		6,890 00	6,739 63
Projects under \$5,000		21,334 00	18,858 79
		147,059 00	137,019 68
Cape Breton Highlands National Park—			
Operation and maintenance		159,222 00	154,162 18
Construction—			
Completion of gravity water supply system		12,500 00	11,663 25
Construction of low-rental tourist accommodation		25,000 00	24,659 83
Contract: John C. MacMillan Limited, \$23,500, for construction of 10 tourist cabins; payment in full.			
Reconstruction of Cabot Trail from Ingonish to top of South Mountain		567,500 00	492,636 00
Contract, cost plus fixed fee of \$30,352.88; Fundy Con- struction Co. Ltd., \$463,868.04; payment in full.			
Projects under \$5,000		15,651 00	13,507 21
		779,873 00	696,628 47
Fundy National Park—			
Operation and Maintenance		97,890 00	88,537 95
Construction—			
Landscaping headquarters site		28,010 00	27,937 77
Completion of golf course including water system		19,500 00	19,335 90
Construction of tennis courts, bowling green, playing field, golf course equipment storage building		7,000 00	5,426 66
Extension of power line within Park		6,500 00	6,499 92
Clearing and cutting right-of-way, Point Wolfe Road— 3·5 miles; Herring Cove Road—2 miles; and old Shepody Road—10 miles		40,000 00	30,868 94
Revision and reconstruction of highways within Park..		305,000 00	289,937 22
Contract, cost plus fixed fee of \$13,580; Caldwell Con- struction Co. Ltd., \$259,708.75; payment in full.			
Construction of 2 wardens' cabins		10,000 00	9,614 88
Only 1 cabin was built.			
Contract, cost plus fixed fee of \$400; Caldwell Con- struction Co. Ltd., \$9,613.98; payment in full.			
Completion of new administration building		30,600 00	30,498 14
Construction of permanent work camp to consist of one standard 50-man bunk-house, kitchen and dining room		57,000 00	56,749 30
Park water system		43,000 00	40,930 11
Construction of registration building		11,500 00	11,450 91
Construction of stores building at Park Headquarters ..		12,200 00	12,192 24
Construction of combined golf and recreational club- house		76,300 00	76,260 80

	Estimates	Allotments	Expenditures
Completion of swimming pool and bath-house		118,400 00	116,976 72
Contract: H. S. Brennan, for architectural services, \$12,358.02; payments, including final payment, \$8,848.02.			
Construction of low-rental tourist accommodation		45,000 00	44,902 69
Projects under \$5,000		3,600 00	3,436 18
Contract (in respect of the 9 preceding items), cost plus fixed fee of \$14,275: Caldwell Construction Co. Ltd., \$383,035.06; payment in full.			
Georgian Bay Islands National Park—		911,500 00	871,556 33
Operation and maintenance		22,000 00	20,831 36
Construction—			
Projects under \$5,000		5,375 00	5,371 48
		27,375 00	26,202 84
Pointe Pelee National Park—			
Operation and maintenance		36,820 00	35,131 23
Construction—			
Beach protection work		12,687 00	12,635 38
		49,507 00	47,766 61
St. Lawrence Islands National Park—			
Operation and maintenance		28,491 00	22,607 59
Construction—			
Construction of new wharves at Constance, Camelot, Endymion and Aubrey Islands, Beau Rivage, Georgina and Mermaid Islands		17,850 00	17,181 24
Projects under \$5,000		7,266 00	7,258 90
		53,607 00	47,047 73
Riding Mountain National Park—			
Operation and maintenance		210,664 00	203,399 36
Construction—			
Extension of power to North Shore Subdivision.....		6,000 00	5,879 94
Construction of bath-house comfort station		6,500 00	5,351 97
Remodelling buildings and replacing caustine toilets by flush toilets in the camp grounds and at the south gate.		6,500 00	6,326 13
Reconstruction of Dauphin—Clear Lake Road		491,000 00	475,549 35
Contract on the basis of unit prices: DeWitt and Gardiner, for clearing of the right-of-way, \$22,759.80; payments, including final payment, \$7,841.05.			
Contract, cost plus fixed fee of \$12,000: S. Sveinson and Sons, for reconstruction and preparation for hardsurfacing, \$449,711.63; payment in full.			
Projects under \$5,000		17,480 00	13,451 69
		738,144 00	709,958 44
Prince Albert National Park—			
Operation and maintenance		275,689 00	271,811 20
Construction—			
Camp grounds development including the erection of 4 kitchen shelters, 1 toilet and extending water mains and power line		11,120 00	11,113 56
Tennis and bowling green clubhouse		9,950 00	9,900 50
Completion of reconstruction of shore wharf		7,000 00	6,839 89
Completion of 57 trail from Narrows Road to Boundary Cabin, District No. 3, 12 miles		7,160 00	7,141 91
Survey new road from Hanging Heart Lake to Crean Lake, Kingsmere Lake, thence along south shore Wasquesiu to existing road, 25 miles		7,000 00	3,039 28
Revision and preparation for hardsurfacing Wasquesiu Highway, 15 miles		322,000 00	299,961 54
Contract, cost plus fixed fee of \$15,293.81: W. C. Wells Construction Co., Ltd., \$293,647.78; payment in full.			
Projects under \$5,000		19,175 00	18,990 44
		659,094 00	628,798 32
Banff National Park—			
Operation and maintenance		1,035,079 00	976,043 61
Construction—			
Alterations to Cascade power plant		6,300 00	6,034 64
Improvements to administration grounds		15,500 00	15,132 76

	Estimates	Allotments	Expenditures
Bank National Park— <i>Concluded</i>			
Construction— <i>Concluded</i>			
Replacement of 2-inch sulphur line from Banff Mineral Springs Hospital and replacement of 3-inch sulphur water line from Upper Hot Springs to Spray Avenue		8,300 00	8,267 81
Extension to townsite water system		21,000 00	15,482 36
Extension to townsite sewage system		30,000 00	28,714 51
Asphalt seal coat 26.5 miles of highway; East Gate to Banff, Mt. Eisenhower to Lake Louise		15,000 00	14,700 54
Construction of bridges at Mosquito Creek, No-See-Um-Creek, Paradise Creek and Pipestone		6,455 00	6,384 20
New signs for boundaries and junctions		5,800 00	3,250 62
Proposed new cemetery, surveying and preparing and erecting fence		5,100 00	5,054 03
Completion of improvements to Johnson Canyon camp ground including kitchen shelters, new fireplace and recreational unit		10,500 00	10,302 82
Further extension to Tunnel Mountain camp ground trailer park including service building		6,600 00	4,634 78
Construction of new camp ground, Cascade River including buildings		5,500 00	185 34
Completion of 2 Jack Lake camp grounds		8,000 00	7,982 40
Construction of road camp at Banff to house 100 men; also wash-house and laundry		11,900 00	11,652 13
Improvement to fish hatchery and grounds		16,500 00	13,220 61
Development of parkette at block "C"		10,690 00	5,681 62
Construction of two 3-room cabins, including garage and fire equipment building on Banff-Jasper Highway near Bow Summit and Windy		10,000 00	9,228 36
Construction of new fire patrol trail, 12 miles		12,810 00	12,809 05
Completion of abattoir and installation of water supply		8,900 00	5,091 72
Thinning, cutting and hauling mature timber and operation of sawmill and planer		20,000 00	19,123 49
Acquisition of land from the Canmore Coal Company 727 acres of land were purchased from Canmore Mines Limited.		25,000 00	25,000 00
Construction of storm sewer, Section "A"		22,000 00	21,639 80
Construction of storm sewers, "B" lines		42,000 00	37,553 80
Contract: Fred Mannix & Company Limited, \$17,449.62; payment in full.			
Bow River Bridge south of Eisenhower Junction		114,300 00	36,340 94
Contract, cost plus fixed fee of \$2,400: Poole Construction Company Limited, for construction of the substructures for the Bow River Bridge, \$34,494.15; payment in full.			
Improvement and extension of water supply, Forty-Mile Creek		26,000 00	23,849 79
Contract, cost plus fixed fee of \$13,000: Poole Construction Company Limited, \$119,225.86; payments, including final payment, \$24,344.18. This item was credited and Operation and Maintenance debited with unused material valued at \$4,603.56 taken over by the Department on the completion of this contract.			
Trans-Canada Highway survey		10,000 00	9,171 55
Projects under \$5,000		36,137 00	32,218 68
		1,545,371 00	1,384,761 96
Elk Island National Park—			
Operation and maintenance		110,875 00	109,605 03
Construction—			
To provide drinking water at the recreational area, golf course clubhouse, public and private concessions, including boring of wells, installation of lines, fountain and deep well pump complete with motor		5,300 00	4,927 96
Construction of 6 toilet buildings, and 3 cesspools including fittings and erection of lavatory and showers in men's bunk-house		7,450 00	7,424 13
Completion of fencing new park area, including brushing right-of-way, filling sloughs, tamping posts and stringing wire		8,566 00	8,566 00

	Estimates	Allotments	Expenditures
Contract: George Mix, \$24,460; payments, including final payment, \$8,566.			
Projects under \$5,000.....		2,984 00	2,748 87
		134,975 00	133,271 99
Jasper National Park—			
Operation and maintenance		624,859 00	624,082 35
Construction—			
Preparing and reshaping gravel streets and sidewalks, cement curbs and cement catch-basins for drainage and making ready for future asphaltting		30,000 00	24,930 43
Construction of road to new Lake Edith Subdivision ..		5,000 00	4,586 36
Construction of metallic circuit line, Jasper to East Gate and Icefields Information Bureau to Icefields Chalet		9,400 00	8,988 22
Improvements to water intake and pondage.....		50,000 00	40,246 14
Contract, cost plus fixed fee of \$4,013.90: Western Construction & Lumber Co. Ltd., \$32,077.44; payment in full.			
Replacement of obsolete stores buildings.....		39,044 00	34,706 36
Replacement of obsolete government buildings consisting of general workshop, garage and town camp buildings		71,280 00	38,406 36
Erection of 2 Quonset huts, 1 to house warden's fire-fighting equipment; 1 to house laundry outfit		18,052 00	15,535 71
Contract (in respect of the 3 preceding items), cost plus fixed fee of \$5,598: Western Construction & Lumber Co. Ltd., estimated cost, \$103,400; payments, \$87,352.61.			
Small staff quarters building at Miette Hot Springs bath-house		16,500 00	15,344 44
Completion of construction work at the recreational area including swimming pool, tennis courts, bowling greens, community building, etc.		220,000 00	209,361 89
Contract: Rule, Wynn & Rule, for architectural services; estimated cost, \$25,550; payments, \$10,796.35; to date, \$20,876.84.			
Contract (in respect of the 2 preceding items), cost plus fixed fee of \$15,623.75: Western Construction & Lumber Co. Ltd., estimated cost, \$427,000; payments, \$209,901.82; to date, \$354,945.24.			
Completion of Medicine Lake Road.....		95,000 00	92,273 90
Reconstruction and preparation for hard-surfacing balance of Jasper-Banff Highway, Jasper section, including replacement of bridges		1,260,360 00	1,041,318 35
Contract (in respect of the 2 preceding items), cost plus fixed fee of \$38,500: Western Construction & Lumber Co. Ltd., \$1,059,248.06; payment in full.			
Rocky River protection work.....		10,000 00	5,926 47
Stock-piling 60,000 cubic yards of crushed gravel for preparation for hardsurfacing of Jasper-Edmonton Highway next year.....		26,000 00	21,090 00
Completion of, and preparation for, hardsurfacing of 1 mile Jasper-Edmonton Highway, including alterations to overhead structure at railway underpass....		23,101 00	21,362 41
Contract (in respect of the 4 preceding items), cost plus fixed fee of \$3,795.75: Western Construction & Lumber Co. Ltd., \$107,559.39; payment in full.			
Completion of Jasper-Edmonton Highway.....		38,101 00	38,100 36
Contract, cost plus fixed fee of \$1,480: Western Construction & Lumber Co. Ltd., \$38,029.86; payment in full.			
Completion of Rocky River and Athabaska bridges....		5,000 00	5,000 00

	Estimates	Allotments	Expenditures
Jasper National Park— <i>Concluded</i>			
Construction— <i>Concluded</i>			
Contract: Dominion Bridge Company Limited, for dismantling 6 wooden trusses along route of Jasper-Edmonton Highway, \$195,292.78; payments, including final payment, \$5,000.			
Replacement of bridges at Fiddle Creek and Snaring River		240,000 00	214,673 32
Contracts: (a) Dominion Bridge Company Limited, for supply and erection of 2 steel truss spans over the Fiddle River on the Jasper-Edmonton Highway, \$108,950; payments, \$107,000; (b) Dominion Bridge Company Limited, for replacing 3 wooden trusses over the Snaring River on the Jasper-Edmonton Highway with steel trusses, \$104,880; payments, \$103,000.		.	.
Projects under \$5,000		13,580 00	12,221 30
Waterton Lakes National Park—		2,795,277 00	2,468,154 87
Operation and maintenance			
Construction—		178,516 00	167,120 80
Completion of staff residence No. 3		5,000 00	4,999 85
Completion of Immigration staff quarters, Chief Mountain		11,500 00	11,209 39
Applying seal coat to hardsurface in Chief Mountain Highway and replacing native timber culverts with metal culverts		27,000 00	26,471 79
Construction of residence for hatchery assistant.....		5,200 00	5,021 39
Installation of chlorination system for domestic water supply		10,000 00	8,052 78
Cardston Entrance Road.....		36,400 00	32,381 91
Revision of Pincher approach road and main entrance road and preparation for hardsurfacing, 9.5 miles....		146,700 00	144,872 61
Completion of Akamina Road, 5.8 miles.....		150,400 00	148,822 04
Contract (in respect of 3 preceding items), cost plus fixed fee of \$18,000: General Construction Company (Alberta) Limited, \$314,656.41; payment in full.			
Projects under \$5,000		9,600 00	8,816 36
Glacier National Park—		580,316 00	557,768 92
Operation and maintenance			
Construction—		32,208 00	29,987 53
Continuation of construction of Glacier-Flat Creek fire road and construction of Mountain Creek trail, 12 miles		8,208 00	8,201 54
Projects under \$5,000.....		568 00	567 88
		40,984 00	38,756 95
Kootenay National Park—			
Operation and maintenance.....		155,590 00	149,253 74
Construction—			
Rebuilding Dolly Varden and McLeod Meadows camp grounds and additional facilities at Red Rock camp ground		5,000 00	4,649 56
Installation of new water system for Radium Hot Springs		67,000 00	63,476 23
Contract, cost plus fixed fee of \$3,150; Standard Gravel and Surfacing Co. Ltd., \$60,922.53; payment in full.			
Construction of fresh water swimming pool.....		50,000 00	22,874 74
Construction of new bath-house.....		375,000 00	374,997 20
Contracts (in respect of the 2 preceding items): (a) cost plus 7½ per cent; Standard Gravel and Surfacing Co. Ltd., for preliminary construction at the site of the bath-house and swimming pool, \$44,048.52; payment in full; (b) cost plus fixed fee of \$22,500; Standard Gravel and Surfacing Co. Ltd., for con-			

	Estimates	Allotments	Expenditures
struction of the bath-house and swimming pool; estimated cost, \$725,000; payments, \$338,599.47; (c) E. T. Brown, for architectural services; estimated cost, \$36,000; payments, \$16,971.99.			
Reconstruction and preparation for hardsurfacing of a portion of the Banff-Windermere Highway between the north end of Kootenay Flats and the Banff boundary in Kootenay National Park, approximately 39 miles, and the completion of the reconstruction of a section of the Banff-Windermere Highway com- mencing at the Banff boundary and extending north- easterly in Banff Park a distance of approximately 3 miles		1,185,000 00	1,160,545 26
Contract, cost plus fixed fee of \$63,200; Standard Gravel and Surfacing Co. Ltd., \$1,080,517.69; pay- ment in full.			
Payments amounting to \$46,566.67 were made to Westeel Products Limited for supplying corrugated iron for this project.			
Completion of Banff-Windermere Highway—West end Contract, cost plus fixed fee of \$8,750; Standard Gravel and Surfacing Co. Ltd., \$172,264.11; pay- ments, including final payment, \$35,035.32.		35,036 00	35,035 32
Reconstruction of Banff-Windermere Highway—Radium end..			
Mile 55 to Mile 65 including bridge on Sinclair Creek Contract, cost plus fixed fee of \$10,000; Standard Gravel and Surfacing Co. Ltd., estimated cost, \$166,700; payments, \$161,700.88.		205,000 00	170,156 08
Projects under \$5,000		3,034 00	2,290 10
		2,080,860 00	1,983,278 23
Mount Revelstoke National Park— Operation and maintenance		50,855 00	43,998 25
Yoho National Park— Operation and maintenance		180,970 00	175,688 18
Construction— Construction of storebuilding to house mechanical equipment		8,250 00	7,597 99
Replacement of Chief Warden's cabin at Field.....		6,800 00	6,703 26
Construction of water supply and distribution system, town of Field		40,000 00	33,366 09
Construction of sewers and disposal system for the town of Field		11,000 00	9,254 75
Completion of new bridge over Kicking Horse River, 3 spans, steel and concrete		46,000 00	43,224 93
Contracts: (a) cost plus fixed fee of \$5,000: Poole Construction Company Limited, for construction of bridge substructure, \$59,962.59; payments, including final payment, \$22,510.55; (b) cost plus fixed fee of \$1,500: Poole Construction Company Limited, for construction of bridge superstructure, \$15,783.48; payment in full.			
Repairs and replacement of present floor system on steel bridge at Upper Kicking Horse Canyon.....		23,500 00	23,018 29
Contract, cost plus fixed fee of \$880; Standard Gravel and Surfacing Co. Ltd., \$15,004.64; payment in full.			
Projects under \$5,000		11,550 00	10,252 55
		328,070 00	309,106 04
	<u>\$ 11,317,758 00</u>	<u>\$ 11,317,758 00</u>	<u>\$ 10,377,389 08</u>

Treasury Board authorized the operation of this vote on the functional and geographical basis as shown above and, in accordance with the usual practice, approved transfers at the close of the fiscal year adjusting the expenditures to the primaries of the Printed Estimates. The distribution of expenditures below is followed

in each case by the amount (in parentheses) of such primaries subsequent to the adjustment: salaries and wages, \$1,734,986.44 (\$1,738,838); allowances, \$1,108 (\$1,200); freight, express and cartage, \$29,193.22 (\$40,508); telephones, telegrams and postage, \$11,060.10 (\$11,935); printing, stationery and office equipment, \$67,747.99 (\$68,265); travelling expenses, \$29,346.18 (\$32,955); acquisition or construction of buildings, works and structures, \$6,938,902.05 (\$7,087,475); repairs and upkeep of buildings, works and structures, \$57,183.40 (\$748,742); repairs and upkeep of equipment, \$54,288.02 (\$127,349); acquisition of equipment, \$686,657.90 (\$688,166); supplies and materials, \$665,500.88 (\$670,310); sundries, \$101,414.90 (\$102,015).

Expenditures for operation and maintenance and for construction, by provinces, are as follows:

Province	Operation and Maintenance	Construction	Totals
Nova Scotia	185,322 23	544,069 79	729,392 02
Prince Edward Island	59,676 29	67,834 74	127,511 03
New Brunswick	101,395 77	783,240 85	884,636 62
Quebec	23,652 68	755 91	24,408 59
Ontario	98,359 03	46,309 14	144,668 17
Manitoba	203,820 54	507,153 75	710,974 29
Saskatchewan	272,067 65	357,666 97	629,734 62
Alberta	1,877,502 85	2,648,572 35	4,526,075 20
British Columbia	399,814 04	1,976,861 77	2,376,675 81
Head Office, administration and information	223,312 73		223,312 73
	<u>\$ 3,444,923 81</u>	<u>\$ 6,932,465 27</u>	<u>\$ 10,377,389 08</u>

A comparative statement of revenues and expenditures by parks and services is given below.

As at March 31, 1950, there were 337 salaried employees being paid from this vote, of whom 137 were permanent and 200 temporary.

A fee of \$6,000 was paid under authority of P.C. 58/2870, June 3, 1949, to Stanley Thompson for supervising and directing the maintenance and development of 7 golf courses in the National Parks of Canada.

An ex-gratia payment of \$400 was made towards the travel and removal expenses to Vancouver of the widow of the late J. A. Wood, who died shortly after transfer from Jasper National Park to Ottawa. This payment was authorized by P.C. 39/100, January 11, 1950.

NATIONAL PARKS AND HISTORIC SITES SERVICES

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES FOR THE FISCAL YEARS 1948-49 AND 1949-50

	Revenues			Expenditures		
	1949-50	1948-49	Increase or Decrease*	1949-50	1948-49	Increase or Decrease*
Head Office	286 37	45 13	241 24	141,691 07	147,031 20	5,340 13*
Parks and Resources Information				72,540 32	63,781 81	8,758 51
Historic Sites	958 26	1,073 45	115 19*	109,092 56	154,023 61	44,931 05*
Cape Breton Highlands Park, N.S.	2,721 62	2,455 86	265 76	696,628 47	728,163 46	31,534 99*
Prince Edward Island Park, P.E.I.	4,976 22	4,080 45	895 77	127,019 68	125,204 21	1,815 47
Fundy Park, N.B.	1,633 69	91 27	1,542 42	871,556 33	539,625 29	331,931 04
Georgian Bay Islands Park, Ont.	177 00	201 00	24 00*	26,202 84	17,647 90	8,554 94
Point Pelee Park, Ont.	8,840 80	8,758 37	82 43	47,766 61	120,190 70	72,424 09*
St. Lawrence Islands Park, Ont.	200 00	204 12	4 12*	47,047 73	20,665 27	26,382 46
Riding Mountain Park, Man.	79,730 92	73,362 41	6,368 51	709,958 44	503,428 68	206,529 76
Prince Albert Park, Sask.	35,262 09	29,367 51	5,894 58	628,798 32	512,118 91	116,679 41
Banff Park, Alta.	282,692 34	251,922 15	30,770 19	1,364,751 96	984,395 95	380,356 01
Elk Island Park, Alta.	14,843 01	98,676 8†	83,833 67*	133,271 99	185,541 37	52,269 38*
Jasper Park, Alta.	66,523 95	70,826 51	4,302 56*	2,468,154 37	2,188,447 49	279,706 88
Waterton Lakes Park, Alta.	37,934 51	32,657 07	5,307 44	557,768 92	382,137 06	175,631 86
Glacier Park, B.C.	283 60	179 17	104 43	38,756 95	25,320 97	13,435 98
Kootenay Park, B.C.	47,350 92	38,000 65	9,350 27	1,983,278 23	771,637 08	1,211,641 15
Mount Revelstoke Park, B.C.	397 44	741 95	344 52*	43,998 25	37,460 68	6,537 57
Yoho Park, B.C.	20,907 02	17,548 32	3,358 70	309,106 04	241,101 05	68,004 99
	<u>\$ 605,719 76</u>	<u>\$ 630,162 08</u>	<u>\$ 24,442 32*</u>	<u>\$10,377,389 08</u>	<u>\$7,747,922 69</u>	<u>\$2,629,466 39</u>

† Including an amount of \$89,941.21 from sales of buffalo products.

Expenditures in 1949-50 were charged to Votes 219 and 816, National Parks and Historic Sites Services.

Vote 220 National Parks Services—Grant to the Jack Miner Migratory Bird Foundation.	5,000 00
Expenditures.....	\$ 5,000 00

This vote was provided to assist the bird sanctuary at Kingsville, Ont., established in 1904 by the late John Thomas (Jack) Miner, in recognition of the exceptional value of its work.

Vote 221 National Parks Services—Grant to aid in the development of the International Peace Garden in Manitoba.....	15,000 00
Expenditures.....	\$ 14,937 15

This development was under the supervision of the Federal Department of Agriculture and all payments were made to that Department.

Vote 604 National Parks Services—To authorize, notwithstanding the provisions of the Act respecting the National Battlefields at Quebec, payment of \$2,060.07, being a donation received by the National Battlefields Commission from the Soldiers' War Memorial Committee of Quebec, to a Committee of ex-commanding officers of the Royal 22nd Regiment towards the cost of publishing a history of the said Regiment.....	\$ 1 00
Expenditures.....	nil

National Battlefields Commission, c. 57, 1908, as amended.....	\$ 100,000 00
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This is a statutory grant to the National Battlefields Commission for the acquisition, management and control of national battlefields under the provisions of an Act respecting the National Battlefields at Quebec, c. 57, 1908, as amended. Section 1 of a 1948 amendment to the Act (c. 62, 1948) authorized payment out of the Consolidated Revenue Fund of Canada to the Commission of the sum of \$100,000 a year for a period not exceeding 10 years from April 1, 1948. The accounts of the Commission are audited by the Auditor General of Canada pursuant to section 14 of the Act and his report in this connection will be found in Appendix 2, to this section, page W-47.

Votes 222 and 688 Dominion Wildlife Service—Wildlife Resources Conservation and Development, including Administration of the Migratory Birds Convention Act

	Estimates	Allotments	Expenditures
Salaries and Wages	155,011 00	144,711 00	141,639 43
Allowances	2,700 00	2,700 00	1,012 35
Freight, Express and Cartage	2,800 00	2,800 00	1,036 00
Telephones, Telegrams and Postage	1,200 00	1,500 00	1,173 95
Printing, Stationery and Office Equipment	12,200 00	20,200 00	15,648 65
Travelling Expenses	17,600 00	17,600 00	13,681 89
Acquisition or Construction of Buildings, Works and Structures ..	2,000 00		
Projects under \$5,000		3,200 00	3,125 33
Field Investigations	43,400 00	43,400 00	33,558 60
Acquisition of Equipment	15,300 00	15,300 00	12,258 67
Repairs and Upkeep of Equipment.....	3,350 00	3,350 00	1,669 35
Supplies and Materials	1,850 00	2,650 00	2,048 97
Sundries	14,429 00	14,429 00	6,918 18
	\$ 271,840 00	\$ 271,840 00	\$ 233,771 37

This vote was provided for the cost of scientific research, conservation, management and development of the wildlife resources under the control of the Government of Canada.

As at March 31, 1950, there were 72 salaried employees being paid from this vote, of whom 22 were permanent and 50 temporary.

Votes 223 and 817 Engineering and Construction Division—Engineering and Construction Services

	Estimates	Allotments	Expenditures
Salaries and Wages	363,369 00	328,540 68	328,540 68
Allotted from Vote 89, Salaries, etc.	47,140 59	47,140 59	47,140 59
Allowances	10,500 00	12,500 00	10,280 07
Freight, Express and Cartage	1,300 00	500 00	500 00
Telephones, Telegrams and Postage	1,800 00	3,300 00	3,300 00
Printing, Stationery and Office Equipment	5,100 00	9,100 00	8,901 88
Travelling Expenses	6,000 00	11,000 00	10,240 63
Acquisition of Equipment	18,000 00	16,000 00	15,870 34
Repairs and Upkeep of Equipment	5,500 00	1,000 00	910 82
Supplies and Materials	4,050 00	2,650 00	1,563 57
Sundries	1,200 00	1,400 00	1,223 59
	463,959 59		
<i>Less:</i> Transferred to Department of Citizenship and Immigration (Indian Affairs Branch), P.C. 275, January 18, 1950	30,828 32*		
	<u>\$ 433,131 27</u>	<u>\$ 433,131 27</u>	<u>\$ 428,472 17</u>

* See Department of Citizenship and Immigration, page CC-8.

As at March 31, 1950, there were 117 salaried employees being paid from this vote of whom 31 were permanent and 86 temporary.

Vote 224 Engineering and Construction Division—Cranberry Portage Road—To provide for the 1949-50 Dominion contribution to the cost of Section B, Cranberry Portage to Cuprus Mines, of the proposed road between The Pas and Flin Flon in Manitoba in accordance with the terms of an agreement between the Dominion and the Province of Manitoba dated September 30, 1948.	\$ 305,000 00
Expenditures.	\$ 305,000 00

Under the terms of the agreement, the Federal Government will contribute 50 per cent of the cost of this project up to a maximum of \$437,000. Payments to the Province in the current year were \$305,000 and payments to date, \$404,876.72. The agreement specifies completion by September 30, 1950.

Transfer from Vote 382, Public Projects Branch—Formerly under Departmental Administration, Demobilization and Reconversion (Department of Reconstruction and Supply) . .	41,488 86
Expenditures.	\$ 41,488 86

The above transfer was authorized by P.C. 275, January 18, 1950, to provide for the payment of salaries of 11 temporary employees transferred to the Engineering and Construction Service of this Department from the Department of Reconstruction and Supply. The remainder of Vote 382 was transferred to the Special Projects Branch of this Department (see page W-33).

Vote 818 Dominion contribution to the cost of a ten mile section of the Tide Lake Road between Big Missouri Mine and Summit Lake in British Columbia in accordance with the terms of an agreement to be entered into between the Dominion and the Province of British Columbia.	\$ 35,000 00
Expenditures.	nil

At the close of the fiscal year, no agreement had been executed in respect of the above project.

Vote 819	Dominion contribution to the cost of construction of a mining road between The Stony Rapids and Black Lake in Saskatchewan in accordance with the terms of an agreement to be entered into between the Dominion and the Province of Saskatchewan.	\$ 12,500 00
	Expenditures.....	nil

At the close of the fiscal year, no agreement had been executed in respect of the above project.

Vote 383 Canadian Government Travel Bureau—To assist in promoting the Tourist Business in Canada

	Estimates	Allotments	Expenditures
Salaries	134,425 00	134,425 00	134,425 00
Allotted from Vote 89, Salaries, etc.	8,983 60	8,983 60	8,983 60
Living Allowances	2,352 00	3,352 00	2,304 64
Printing, Stationery and Office Equipment	20,000 00	35,000 00	26,470 78
Travelling Expenses	10,000 00	8,800 00	7,269 83
Telephones, Telegrams and Postage	2,500 00	2,500 00	2,494 14
Sundries	4,000 00	5,200 00	5,192 09
A Advertising and Publicity	875,000 00	982,600 00	977,067 15
Publications	250,000 00	126,400 00	125,230 23
	<u>\$1,307,260 60</u>	<u>\$1,307,260 60</u>	<u>\$1,289,437 46</u>

As at March 31, 1950, there were 76 salaried employees being paid from this vote, of whom 19 were permanent and 57 temporary.

A Includes payments to Cockfield, Brown & Co., Ltd., Montreal, of \$910,567.92; and to the National Film Board of \$56,020.28.

HOUSING

Housing Research and Community Planning—National Housing Act, c. 46, 1944, as amended **\$ 290,624 42**

Expenditures represent reimbursement to the Corporation under authority of the Central Mortgage and Housing Corporation Act, c. 15, 1945, for payments made under the authority of section 30 of an Act to amend the National Housing Act, 1944, c. 61, 1946, which states that "it shall be the responsibility of the Corporation to cause investigations to be made into housing conditions and the adequacy of existing housing accommodation in Canada or in any part of Canada and to cause steps to be taken for the distribution of information leading to the construction or provision of more adequate and improved housing accommodation and the understanding and adoption of community plans in Canada".

Appraisal and Inspection Fees—National Housing Act, c. 46, 1944, as amended..... **\$ 58,036 16**

Expenditures represent reimbursement to the Corporation under authority of the Central Mortgage and Housing Corporation Act, c. 15, 1945, for payments made under the authority of section 7 of an Act to amend the National Housing Act, 1944, c. 61, 1946, which states that the Central Mortgage and Housing Corporation may agree with an approved lending institution to meet certain travelling expenses incurred in the making of joint loans under Parts I, II and III of this Act for the construction of houses on farms or in small or remote communities designated by the Corporation.

Losses on Loans—National Housing Act, c. 46, 1944, as amended.....\$ 13,190 65

Section 4 of the Act states that losses sustained as a result of joint loans shall be shared proportionately by His Majesty and the lending institution and, in addition, guarantees the lending institution against such losses up to an amount not to exceed 15 per cent of the aggregate amount of its share of the loans. Payment was made to Central Mortgage and Housing Corporation.

The above losses and the revenues received from Central Mortgage and Housing Corporation are understated by an amount of \$2,407.30 which was deducted by the Corporation from revenues forwarded for credit to Consolidated Revenue Fund and therefore not taken into account. The necessary adjustment will be made in the 1950-51 accounts.

Vote 386 Housing Development, including commitments of previous years—To provide for payments of amounts owing under guarantees pursuant to Item 571 of Schedule A to the Appropriation Act No. 5, 1947 (and pursuant to corresponding items in previous Appropriation Acts) to approved lending institutions in respect of loans made for the purpose of financing the conversion of existing houses into multiple family houses, such payments to be made out of unappropriated moneys in the Consolidated Revenue Fund		\$ 1 00
Expenditures.....		nil

No payments were made under the above authority.

Vote 387 Housing Development, including commitments of previous years—Emergency Shelter—Administration		350,000 00
Expenditures.....		\$ 334,749 96

P.C. 9439, December 19, 1944, enacted the Emergency Shelter Regulations. A national organization was established to explore all means of providing temporary and emergency accommodation for families suffering hardship through lack of shelter. Substantial expenditures were required to make such accommodation suitable for occupancy. Where these expenditures imposed an unreasonable burden upon a particular municipality, or university providing temporary housing for married veteran students, assistance was provided by participating in the necessary capital expenditures. The administrative expenses incurred by the Emergency Shelter Administration are payable from this vote.

Payments amounting to \$334,749.96 were made to Central Mortgage and Housing Corporation and rental revenue derived from the Emergency Shelter Program, amounting to \$208,825.07, was received through that Corporation and credited to Special Receipts—War and Demobilization Receipts.

SPECIAL PROJECTS BRANCH

Vote 173 Director of Special Projects—Administration

	Estimates	Allotments	Expenditures
Salaries	26,835 00	26,835 00	22,684 92
Travelling Expenses	1,000 00	1,000 00	563 57
Printing, Stationery and Office Equipment	800 00	800 00	469 48
Sundries	600 00	600 00	376 59
	<u>\$ 29,235 00</u>	<u>\$ 29,235 00</u>	<u>\$ 24,094 56</u>

As at March 31, 1950, there were 6 salaried employees being paid from this vote of whom 4 were permanent and 2 temporary.

Transfer from Vote 382 Public Projects Branch—Formerly under Departmental Administration, Demobilization and Reconversion (Department of Reconstruction and Supply)

	Estimates	Allotments	Expenditures
Temporary Assistance	63,391 14	63,391 14	60,737 02
Travelling Expenses and Living Allowances	2,500 00	4,000 00	3,180 07
Telephones, Telegrams and Postage	2,000 00	2,000 00	164 73
Printing, Stationery and Office Equipment	1,500 00	1,500 00	1,105 61
Freight, Express and Cartage	500 00	500 00	
Professional and Special Services and Expenses.....	7,000 00	7,000 00	2,061 77
Sundries	5,000 00	3,500 00	340 74
	<u>\$ 81,891 14</u>	<u>\$ 81,891 14</u>	<u>\$ 67,589 94</u>

The above amounts were transferred from the Department of Reconstruction and Supply under authority of P.C. 275, January 18, 1950. The total of this vote was \$123,380 and the balance of \$41,488.86 represented salaries of employees transferred to the Engineering and Construction Service of this Department—see page W-30.

As as March 31, 1950, there were 19 temporary salaried employees being paid from the above portion of the vote.

Vote 803 To provide for investigations into the possibility of water storage on Mayo Lake, Yukon Territory, and of hydro-electric developments on Mayo River, Yukon Territory, to serve the Mayo, Keno Hill, and Galena Hill districts.....	50,000 00
Expenditures.....	\$ 50,000 00

Under authority of P.C. 796, February 22, 1949, the Montreal Engineering Company Limited, Consulting Engineers, were engaged to carry out these investigations, the work to be done at actual cost, plus 50 per cent of the salaries of the Company's regular staff employed on the work, to cover overhead expenses. The above expenditures represent progress payments made during the fiscal year 1949-50.

Vote 889 Trans-Canada Highway—To provide for preliminary engineering work and studies in co-operation with the Provinces concerned.....	25,000 00
Expenditures.....	\$ 1,156 00

Expenditures comprise: expenses re Federal-Provincial Conference in Ottawa, December, 1949, \$986.60; travelling expenses, \$94.40; advertising, \$75.

Votes 384 and 890 Reconstruction Projects, subject to allocation by the Treasury Board

	Estimates	Allotments	Expenditures
Proposed Virus Laboratory		4,200 00	
Unallotted		1,995,800 00	
	<u>\$2,000,000 00</u>	<u>\$2,000,000 00</u>	

The amount of the above vote was not subdivided in the Estimates; the allotment was authorized by the Treasury Board.

Vote 385 To provide for contribution towards cost of Subway at Sudbury, Ontario, to implement agreement entered into in 1939 (Revote).....	\$ 100,000 00
Expenditures.....	nil

GENERAL

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	\$ 1,730 00
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OTHER CHARGES (CONTRA)

(Write-Off of Non-Active Assets)

Seed Grain and Relief Accounts—An Act respecting certain debts due to the Crown, c. 51, 1926-27	\$ 19,579 64
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This item represents the write-off to Consolidated Deficit Account during the year, under the above authority and individual Orders in Council, of a further portion of an amount previously transferred to Non-Active Assets. The offsetting entry is reported under Revenues.

Comparative Statement of Accounts Receivable

	March 31, 1950	March 31, 1949
Current Year	8,570 52	8,997 84
Previous Years—Collectable	4,888 85	2,179 19
—Uncollectable	22,119 13	24,702 94
	<u>\$ 35,578 50</u>	<u>\$ 35,879 97</u>

Items of \$1,000 or over in Previous Years—Uncollectable: Charles Delagrave, \$1,387.90; Phoenix Lumber Company, \$6,641.84; A. Richardson, \$1,633.49; Estate of Alex Smith, \$1,859.51.

[8a] Non-Active Assets

	Dr. Balance Mar. 31, 1949	Debit	Credit	Dr. Balance Mar. 31, 1950
(ii) Other—Miscellaneous Non-Active Accounts—				
Seed Grain and Relief—				
Department of Resources and Development.	\$ 31,706 13		\$ 19,579 64	\$ 12,126 49

The credit is the amount written off to Consolidated Deficit Account during the year under authority of an Act respecting certain debts due to the Crown, c. 51, 1926-27. The balance as of March 31, 1950, represents that portion of the principal outstanding on seed grain and relief advances issued prior to 1926, which is considered as a Non-Active Asset (see page W-35 for status of portion regarded as an Active Asset).

OPEN ACCOUNTS

	Dr. Balance Mar. 31, 1949	Debit	Credit	Dr. Balance Mar. 31, 1950
[2] Loans to, and Investments in Crown Agencies				
(b) Central Mortgage and Housing Corporation—				
A (i) Capital	25,000,000 00			25,000,000 00
B (ii) Loans	90,500,000 00	93,000,000 00	1,539,545 50	181,960,454 50
	115,500,000 00	93,000,000 00	1,539,545 50	206,960,454 50
(e) Miscellaneous—				
C Northwest Territories Power Commission	4,615,000 00	30,000 00	75,000 00	4,570,000 00
	120,115,000 00	93,030,000 00	1,614,545 50	211,530,454 50
[3] Other Loans and Investments				
(d) Miscellaneous—				
D Seed Grain and Relief Advances .	2,057,427 05	1,161 93	40,102 21	2,018,486 77
E Yukon Coal Company Limited ...	196,469 18	90,000 00		286,469 18
	2,253,896 23	91,161 93	40,102 21	2,304,955 95
	\$122,368,896 23	\$ 93,121,161 93	\$ 1,654,647 71	\$213,835,410 45
	Cr. Balance Mar. 31, 1949	Debit	Credit	Cr. Balance Mar. 31, 1950
[9] Floating Debt				
(d) Outstanding Cheques and Warrants—				
F Outstanding Imprest Account Cheques—Resources and Development	349 42	150 26	27 06	226 22
[10] Deposit and Trust Accounts				
(c) Miscellaneous—				
G Contractors' Securities—Cash	83,381 36	122,626 18	204,353 13	165,108 31
H Eskimo Family Allowances.....	576,184 06	307,844 82	281,916 00	550,255 24
I Land Assurance Fund	23,526 18		1,171 98	24,698 16
J Landscaping Lake Minnewanka Development	4,747 10	4,747 10		
K Liquor Profits—Northwest Territories	572,904 11	97,664 64	248,803 42	724,042 89
L Public Administrator—Districts of Franklin and Keewatin, Northwest Territories	198 71			198 71
M Unclaimed Wages—Government Agencies	17 75	4,438 34	4,513 93	93 34
N Wild Animal Shipments from National Parks	310 00	310 00	250 00	250 00
	1,261,269 27	537,631 08	741,008 46	1,464,646 65
[11] Insurance, Pension and Guaranty Accounts				
(c) Pension and Retirement Funds—				
O Retirement Fund—Resources and Development	2,974 80	34 18	26,760 03	29,700 65
[13] Sundry Suspense Accounts				
P Unclaimed Cheques Suspense—Resources and Development	799 01		33 62	832 63
Q Resources and Development Suspense	3,310 75	6,769,220 74	6,841,507 64	75,597 65
	4,109 76	6,769,220 74	6,841,541 26	76,430 28
	\$ 1,268,703 25	\$ 7,307,036 26	\$ 7,609,336 81	\$ 1,571,003 80

A This represents the Crown's investment in the capital of the Corporation.

B This relates to two loans as follows:

- (1) P.C. 382, January 27, 1949, and P.C. 5789, November 15, 1949, approved advances in the current fiscal year pursuant to section 23 of the Central Mortgage and Housing Corporation Act, c. 15, 1945, and provided that such advances be made in multiples of \$500,000 and, subject to section 24 of the Act, be evidenced by debentures maturing between 20 years and 20 years and 3 months from the date of such advances. Advances during the current fiscal year amounted to \$31,000,000 and to date, \$60,500,000. Interest at the effective rate of 2½ per cent on advances to September 30, 1948, and 3 per cent on those made subsequent to that date, is payable annually. In this connection, an amount of \$930,896.90 was received and credited to Ordinary Revenue—Return on Investments.
- (2) Section 6 of an Act to amend the National Housing Act, 1944, c. 63, 1948, authorizes advances to the Corporation out of moneys appropriated by Parliament for that purpose. In the current fiscal year, the amounts so provided and the net requirements are as follows:

Vote 560 To provide for advances to the Central Mortgage and Housing Corporation for the construction and conversion of houses for rent to veterans and married members of the Armed Forces, including the acquisition and development of land, and the purchase of building materials.	75,000,000 00
Expenditures	\$ 62,000,000 00

These advances are made in multiples of \$1,000,000 and are evidenced by debentures. Principal repayments are to be made annually commencing on March 31, 1951, at the rate of 2½ per cent on 40 year debentures and 2 per cent on 50 year debentures. Interest at the rate of 2 per cent per annum on the outstanding balance is payable annually. An amount of \$1,691,678.20 in this respect was received and credited to Ordinary Revenue—Return on Investments.

C The Northwest Territories Power Commission was established by the Northwest Territories Power Commission Act, c. 64, 1948, which was proclaimed in force on September 1, 1948, by P.C. 3559, August 12, 1948. Section 9 of the Act provided for the vesting of the management, charge and direction of the Snare River Storage and Power Project in the Commission. Section 16 provided that the actual expenditures made on this project before the commencement of the Act shall be deemed to have been advanced to the Commission for the purpose of capital expenditure and authorized further advances to the Commission from moneys appropriated by Parliament for the construction, operation or maintenance of the project for the fiscal year 1948-49.

Credits in the current fiscal year are repayments of advances while the debit represents an advance under section 17 (2) of the Act which authorizes the Minister of Finance to make advances from unappropriated money in the Consolidated Revenue Fund for the purposes of capital expenditures under this Act. The advance was for expenditures in the construction of the Fort Smith Power Plant. This section of the Act further directs that an amount equal to the expenditures made from such advances shall be included in the Estimates for the following fiscal year. In conformity with this direction, an amount of \$30,000 was included in the 1950-51 Estimates.

All accounts of the Commission are subject to the audit of the Auditor General and the Balance Sheet as at March 31, 1950, as certified by him, together with related schedules will be found in Appendix 3 to this section—see page W-50.

D Credits consist of collections of principal and debits are the payments to provinces of their share of collections in accordance with agreements.

The balance as at March 31, 1950, represents that portion of the principal outstanding on seed grain and relief advances issued prior to 1926, which is considered as an Active Asset (see page W-34 for status of portion regarded as a Non-Active Asset).

E P.C. 4066, October 7, 1947, authorized an agreement with the Yukon Coal Company Limited under which the Company was to undertake the immediate bringing into production of its coal deposit at Tantalus Butte, Y.T. and was to receive advances not exceeding in total \$300,000, bearing interest at the rate of 3½ per cent per annum, repayable at the rate of \$2 per ton of coal produced and sold. In the current fiscal year, the amounts so provided and the net requirements are as follows:

Vote 217 Northwest Territories and Yukon Services—Yukon Division—Coal Development	
Expenditures	\$ 90,000 00

Advances to date total \$294,107.60, of which \$7,638.42 was repaid in 1948-49.

Repayments of \$5,107 in the current year were credited to Revenue—Return on Investments, and were applied in part payment of interest due on the advances.

As at March 31, 1950, the Company's indebtedness in respect of these advances was \$294,617.76, including interest of \$8,148.58.

- F At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.
- G Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1949-50 bonds so held in respect of the Department of Resources and Development amounted to \$325,950.
- H Under authority of the Family Allowances Act, c. 40, 1944, and P.C. 5093, August 3, 1945, family allowances for eligible Eskimo children are paid, when it is deemed to be in the best interests of the child, to this Department and credited hereto for subsequent disbursement by the Department on the child's behalf. Debits represent payments to traders who have furnished, under direction of the Department, supplies to the value of such allowances to Eskimo families concerned.
- I This fund was created under authority of the Land Titles Act, c. 118, R.S., to indemnify title holders who may suffer loss because of mis-descriptions in titles, and from other causes specified in the Act. Fees are collected from the parties who register deeds with the registrars of Land Titles in the Northwest Territories and the Yukon. Interest is added to the fund annually, the present rate being 3 per cent. Credits consist of fees, \$466.19, and interest, \$705.79. Over a long period of years, no claims for compensation have been paid from the fund.
- J Funds advanced in the fiscal year 1947-48 by the Calgary Power Company to cover disbursements in connection with the landscaping of the water power development at Lake Minnewanka and Cascade River, Banff National Park, were credited to this account.
- K Net revenue from the sale of liquor in the Northwest Territories is credited to this account and disbursements are made for territorial purposes as authorized by the Northwest Territories Council. The Province of Saskatchewan acts as territorial liquor agent and operates stores at Fort Smith and Yellowknife. After deduction of certain agreed costs, the net receipts are credited to the Receiver General. Credits are: liquor profits, Yellowknife store, \$197,978.42; liquor profits, Fort Smith store, \$48,275.58; fines, \$1,995.96; sundries, \$553.46. Debits are: grant to Yellowknife Red Cross Hospital, \$23,000; grant to Arctic Institute of North America, \$10,000; grant to Canadian Handicrafts Guild, \$8,000; other grants, \$1,099.50; loans to Yellowknife and Hay River Trustee Boards, \$4,821.37; construction of a water supply system for Fort Smith Administrative District, \$23,207.71; construction and alteration of buildings, \$4,506.45; road construction, \$1,109.67; purchase of land, \$7,000; compensation for injuries, \$3,038.34; salaries and travelling expenses, \$6,128.71; education and tuition, \$2,514.94; mine safety equipment, \$2,172.23; sundries, \$1,065.72.
- L This account is maintained for the Public Administrator and Official Guardian for the Districts of Franklin and Keewatin, Northwest Territories.
- M This account is maintained with unclaimed wages due employees of contractors operating on a cost plus basis, pending claims therefor.
- N Amounts representing prepayment of expenses in connection with the capturing, crating and shipping of wild animals from the National Parks of Canada, are credited to this account, and payment of such expenses charged hereto.
- O Credits comprise deductions from the earnings of certain employees of this Department not paid through the Central Pay Office, and the accrual of interest at the rate of 4 per cent per annum on the balance to the credit of each employee. Debits represent payment of the amounts to the employees' credit upon resignation or death or, if they are made permanent, refunds or transfers to the Superannuation Account. An amount representing the balances to the credit of these employees for the period prior to January 1, 1949, was transferred hereto during the current fiscal year, pursuant to the transfer at that date of the administration of the Fund to the Office of the Comptroller of the Treasury.
- P All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue are credited to this account pending claims therefor.
- Q Receipts which cannot be allocated immediately are credited to this account pending clearance to the proper accounts.

Employees Receiving Salaries at Annual Rates of \$3,000 or over and

Travelling Expenses of \$500 or over

The first list for each service contains the names and annual salary rates of all salaried employees who were receiving \$3,000 or over as at March 31, 1950. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list for each service contains the names of other salaried employees who received travelling expenses of \$500 or over.

DEPARTMENT OF RESOURCES AND DEVELOPMENT

Salaried employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Keenleyside, H. L., Deputy Minister, ..	\$ 15,000 00	\$ 2,026 40	Buck, C. H.	5,580 00	
Abercrombie, J. D. ..	3,300 00		Burgess, E. L.	4,440 00	
Adams, A. C. L.	5,040 00		Burnett, K. E.	3,060 00	
Alcock, F. J.	6,900 00	1,196 85†	Burton, J. W.	3,660 00	1,414 68
Alexander, J. B.	5,040 00		Butterworth, W.	3,660 00	
Allan, N. T.	4,440 00		Cable, W. C.	3,180 00	
Allen, C. O.	3,060 00		Calderhead, W. G.	3,240 00	
Almstrom, M. E.	3,480 00		Cameron, A. W.	3,120 00	504 13
Angus, R. B.	3,120 00		Cameron, W. M.	3,600 00	
Archer, C. F.	3,660 00		Campbell, R. A.	5,700 00	1,484 78
Atkins, E. S.	3,480 00		Campbell, W. A.	4,440 00	685 22
Atkinson, J. H.	3,300 00		Candy, R. H.	4,440 00	
Atwell, E. A.	3,840 00		Cantley, J.	5,040 00	
Bailey, G. E.	3,120 00		Carnochan, G. A.	3,060 00	
Bailey, S. J.	3,780 00		Carss, G. E.	3,300 00	
Baird, I. V. E.	4,500 00		Caswell, W. E. G.	3,060 00	
Baldwin, W. K. W. ..	3,480 00		Chalmers, H. M.	3,660 00	873 33
Banfield, A. W. F. ..	3,840 00	1,064 06	Chandler, H. H.	4,080 00	
(on educational leave at half pay)			Chapman, S. M.	3,660 00	
Barber, L. J.	3,060 00		Childe, C. G.	4,440 00	1,158 12
Barnetson, R. D.	3,840 00		Chipman, W. P.	3,600 00	
Barrow, V. K.	3,180 00		Chisholm, K. G.	4,740 00	
Baxter, A. J.	5,100 00		Christie, K. J.	4,620 00	5,988 22
Beall, H. W.	5,040 00		Clark, F. J.	3,960 00	797 05
Bedell, G. H. D.	4,440 00	509 60	Clarkson, G.	3,000 00	
Belec, J. H.	3,540 00		Clermont, L. P.	3,120 00	
Bell, G. E.	3,660 00		Clifford, T.	3,960 00	
Bender, F.	4,440 00		Cline, C. G.	4,440 00	
Benson, A. W. B.	3,300 00	1,140 93	Coderre, G. A.	3,840 00	
Bergin, E. G.	3,000 00		Cohoon, A. A.	3,060 00	
Bcst, A. L.	3,840 00	825 47	Cole, S. S. W.	4,440 00	1,093 29
Bickerstaff, A.	4,020 00	1,075 80	Coleman, J. R. B.	5,400 00	566 20
Bishop, R. A.	3,000 00		Colleary, M. J.	3,600 00	
Bissett, J. R.	4,500 00		Collier, E. P.	3,840 00	
Black, W. H.	3,480 00		Colls, D. G.	3,300 00	1,401 15
Blair, R. V.	3,120 00		Connors, W. M.	4,500 00	
Bompas, H. O.	3,060 00		Connery, L. B.	4,380 00	
Bouchard, J. R. E. ..	4,620 00†		Corbould, C. E. B.	3,840 00	
Boulter, J. H.	5,040 00		Coreoran, J. B.	3,060 00	
Boyd, T. H.	3,840 00		Cory, T. L.	5,040 00	
Boyer, G. F.	3,420 00	1,142 76	Craig, H. C.	5,280 00	624 44
Brace, W.	3,480 00		Croft, W. J.	3,240 00	
Bracken, T. F.	3,300 00		Cromarty, W. D.	5,040 00	545 45
Bramhall, G.	3,060 00		Crossley, D. I.	4,080 00	743 82
Bray, C.	3,180 00		Cunningham, F. J. G.	5,220 00	
Brittain, G. N.	3,180 00		Cunningham, G. C.	3,660 00	
Brown, R. M.	5,580 00	673 33	Daoust, J. C.	3,420 00	
Brown, W. G.	4,200 00†	708 13*	Dawson, S. G.	4,440 00	
Browne, J. C.	3,420 00	1,241 59	De Montmorency, W. H.	5,580 00	
Bryan, G. W.	3,360 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Dempster, G. H. L. ..	4,440 00	613 11	Haldorsen, P. R.	3,000 00	
Denison, R. E.	3,300 00	663 24	Hale, J. D.	4,440 00	
Denneny, C. J.	3,060 00		Hargreaves, A. H.	4,440 00	
deVeber, H. A.	4,080 00		Heaney, H. D.	4,740 00	
Devitt, E. A. A.	3,480 00		Heaslip, O. E.	4,320 00	
Dignall, J. M.	3,060 00		Hennessy, T. S.	3,060 00	
Dolan, D. L.	8,000 00	3,060 30	Herbert, C. H.	6,000 00	
Douglas, J. M.	3,660 00		Hinds, E. M.	3,000 00†	505 90*
Douglas, R. G.	3,060 00		Hogan, D. L.	3,660 00	
Douglass, B.	3,180 00	1,386 09	Holman, H. L.	5,040 00	1,287 84
Dove, C. H.	3,180 00		Homulos, S.	4,320 00†	1,043 29
Doyle, J. A.	3,120 00		Hoolihan, H. D.	3,060 00	
Doyle, J. F.	4,140 00		Hoover, O. H.	5,100 00	
Drake, R. L.	3,180 00		Hubbard, R. C.	3,480 00	
Dunn, T. E.	3,480 00		Hutchison, J. A.	4,800 00	570 37
Durie, W. A.	3,240 00		Ingram, A. E.	3,000 00	
Eades, H. W.	4,440 00	523 88	Jackson, C. W.	8,000 00	
Ebbs, E. J.	3,060 00		Jackson, F. H. R.	4,440 00†	
Elliott, R. L.	5,000 00	2,606 09‡	Jackson, J. C.	3,300 00	
Ellis, G. H.	6,300 00		Jenkins, J. H.	5,580 00	2,037 56
Erikson, I. D.	3,000 00†		Jenner, S. W.	3,120 00	
Fagan, T. E.	3,060 00		Johnson, C. E.	3,480 00	
Fairlie, J. W.	5,040 00	549 19	Johnston, H. L.	4,080 00	
Farrar, J. L.	4,200 00		Jones, G. E.	3,780 00	
Fearn, M. M. N.	3,060 00		Kelly, M. M.	3,660 00	
Fensom, K. G.	5,040 00		Kelsall, J. P.	3,480 00	1,379 28
Fenton, T. C.	4,440 00		Kennedy, D. E.	4,080 00	
Ferguson, A. D.	5,100 00		Kennedy, E. I.	3,060 00	
Ferguson, J. M.	3,300 00		Kerr, W. J.	3,180 00	624 06
Flatt, J. A.	4,080 00	661 47	Kidd, P. R.	3,600 00	
Ford, K. R.	4,200 00		Kimler, W. E.	3,300 00	
Foster, N. I.	4,080 00		King, F. W.	3,660 00	
Fountain, W. C.	3,120 00		Kosnar, V. G.	4,440 00	1,658 48
Fournier, O. C. E.	4,080 00		Lancaster, G. W.	3,480 00	
Fraser, F.	4,620 00	{ 605 50	Lawrence, C. A. R.	4,140 00	
		516 23*	LeBelle, C. A.	3,420 00	
Fritz, C. W.	4,440 00		LeCapelain, C. K.	5,400 00	
Fuller, W. A. L.	3,300 00		Leechman, J. D.	4,320 00	776 23
(on educational leave at half pay)			Lennox, E. E.	4,200 00	
Fullerton, J. A.	3,120 00†		Lewis, H. F.	6,300 00	1,154 38
Fyfe, J. C.	3,480 00		Linteau, A.	4,200 00	722 60
Gagnon, C. A.	3,060 00		Litzenberger, A. J. H.	3,480 00†	1,127 63
Gardner, J. A. F.	4,740 00		Lock, J. W. K.	4,380 00	
Gauthier, J. P. R.	4,740 00		Lothian, W. F.	4,740 00	
Gibb, K. B.	4,320 00		Love, B. I.	3,960 00	
Gibben, J. E.	6,600 00†	548 90	MacAndrews, F. D. ..	3,480 00	
Gibson, A. H.	4,200 00†		Macdonald, D. A.	6,900 00	2,925 62
Gibson, R. A.	9,000 00	596 48	MacDonald, R. R.	3,300 00†	
Gilechrist, C. W.	3,180 00		MacFarlane, J. D. B.	4,440 00	
Gillespie, J. F.	3,660 00		Mackay, R. H.	3,180 00	1,237 73
Godfrey, W. E.	3,840 00	864 10	MacLean, D. W.	3,480 00	
Godwin, M. W.	3,060 00		MacLean, H.	3,480 00	
Goedike, F. B.	4,440 00		MacLennan, J. M.	3,060 00	
Gollop, J. B.	3,180 00	1,021 37	Macleod, J. C.	3,840 00	1,014 37
Goodison, J. C.	3,840 00		MacNeish, R. S.	3,480 00	
Gorman, P. A.	4,440 00		Mann, A. E. G.	3,060 00	
Gow, D. B.	5,100 00		Marr, N.	6,600 00	
Grace, J. L.	3,120 00		Marshall, I. M.	5,040 00	1,096 05
Grant, R. J.	3,180 00		Marshall, J. M.	4,140 00	
Grantham, E. N.	3,420 00		Martin, D. J.	3,900 00†	
Greaves, C.	5,040 00		Mason, S. G.	5,580 00	
Guernsey, F. W.	5,040 00		Maxwell, C.	6,000 00	1,908 31
Gurney, E. A.	3,600 00	853 30	May, R.	3,480 00	
			McAuley, R. D.	3,780 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
McBride, C. F.	4,440 00	1,115 83	Rajotte, A. U.	3,420 00	526 54
McCallum, H. A.	4,740 00	774 33	Ramsden, H. T.	4,140 00	
McElhanney, T. A.	6,300 00		Rankin, G.	4,440 00	
McElroy, J. R.	3,180 00	1,216 71*	Ray, R. G.	4,740 00	
McFarlane, W. T.	4,440 00		Richards, J. P.	4,320 00	
McGillivray, G. B.	3,720 00		Rivard, L.	3,360 00	
McIntosh, D. C.	3,120 00		Roberts, S. O.	4,440 00	1,159 26
McKinnon, J. W.	4,200 00†	{ 519 94	Robinson, D. L.	3,180 00†	
		{ 1,702 82*	Robinson, H. S.	5,040 00	1,012 15
McLean, J. A.	3,480 00		Robinson, J. M.	4,440 00	
McLenahan, J. L. R.	4,140 00		Robinson, N. P.	4,440 00	
McLeod, J. D.	4,200 00		Robinson, W. G.	3,120 00	
McLeod, J. W.	3,300 00		Roff, J. W.	3,120 00	
Medlen, E. M.	3,960 00		Rose, J. T.	4,080 00	
Meikle, M.	4,920 00		Ross, R. R.	4,440 00	1 632 49
Meredith, R. T.	3,060 00		Rowe, J. S.	3,120 00	
Miller, D. G.	4,440 00		Rudnicki, J. M.	3,660 00	
Millett, R. S.	4,440 00		Russell, B. E.	3,480 00	
Milligan, J. A.	3,840 00		Saunders, E. G.	3,960 00	
Miskell, C. S.	3,480 00		Schwartz, H.	4,440 00	
Mitchell, C. R.	3,480 00		Scoggan, H. J.	3,840 00	
Mitchell, J. H.	4,620 00		Scott, A. A.	4,740 00	
Mitchell, K. B.	3,180 00		Scott, G. L.	5,040 00	
Mooney, F. M.	3,300 00		Scott, J. S.	3,000 00	
Moore, T. J.	3,840 00		Sedziak, H. P.	3,840 00	
Morin, J. L.	3,360 00		Scely, H. E.	5,040 00	
Mulloy, G. A.	5,040 00		Sherwood, L. H.	3,240 00	
Munro, D. A.	3,300 00	1,788 45	Sim, J.	3,480 00	
Munro, J. A.	3,780 00	598 31	Sinclair, G. E. B.	6,300 00	950 55
Nash, A.	3,300 00		Sivertz, B. G.	5,640 00	653 79
Nason, W.	5,700 00		Skelly, T. D.	3,600 00	
Nettleton, G. H.	4,080 00		Smart, J.	6,900 00	1,072 10
Nickerson, D. E.	4,020 00		Smith, T. F.	3,120 00	
Nicol, J. I.	3,540 00		Smith, W. J.	4,020 00	
Nixon, G. R. W.	3,840 00	1,277 72	Smithers, L. A.	3,480 00	
Northcott, P. L.	3,660 00		Snelson, W. H.	4,440 00	
Novak, J. M.	3,240 00		Solman, V. E. F.	4,440 00	
Nunn, H. W.	4,440 00†	1,902 63	Soper, J. D.	3,780 00	1,905 46
Odell, R. K.	6,300 00		Stanley, N. L.	3,060 00	
O'Keefe, J. J.	4,080 00		Stanton, N. J.	3,660 00†	
Oxborough, W. M.	3,660 00		Steers, L. M.	3,180 00	
Parker, H. A.	3,840 00		Steeves, R. J.	3,840 00	545 34
Parker, P. B.	3,060 00†		Sternberg, C. M.	4,080 00	
Patch, C. L.	4,080 00		Stevens, W. E.	3,420 00†	654 33
Patterson, T. M.	5,040 00	1,451 49‡	Stevenson, A.	3,300 00	
Pauch, A.	3,180 00†		Stirrett, G. M.	3,780 00	1,184 92
Payton, G. W.	4,140 00		Storsater, O. J.	3,840 00	
Peatfield, J. H.	3,480 00		Strilaeff, P. W.	3,480 00	
Peebles, A.	5,100 00	1,148 45	Strome, I. R.	5,700 00	
Perdue, J. G.	3,960 00		Strong, B. I. M.	4,080 00	
Perrie, W. W.	5,040 00	2,377 75	Swartz, A. J.	3,000 00†	
Perry, R. S.	5,040 00		Sylvestre, G.	5,640 00	1,747 96‡
Persoage, N.	3,300 00		Taylor, W. D.	3,060 00	630 00
Petepiece, K. D.	3,660 00		Taylor, W. J.	3,180 00†	
Peterson, R. W.	3,120 00		Tener, J. S.	3,180 00	900 30
Phelps, V. H.	4,740 00		Thomas, A. S.	4,440 00	
Phillips, C. V.	3,180 00		Thomson, C. C.	3,480 00	
Phinney, L. H.	6,000 00		Thomson, D. W.	3,840 00	
Pike, R. T.	3,480 00		Thornton, R.	4,440 00	
Place, I. C. M.	3,120 00		Tudel, P. E.	3,660 00	
Porsild, A. E.	4,740 00		Tuck, G. L. M.	3,180 00	
Post, L. B.	3,720 00†	668 30	Tunstall, G.	5,700 00	1,061 28
Potter, G. R. L.	3,060 00		Turner, K. M.	4,020 00	
Prince, J. B.	4,440 00		Turton, E. E.	4,140 00	
Rabinovitch, W.	3,120 00		Underwood, H. A.	4,080 00	687 86
			Van Alstine, J. W.	3,600 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Veness, J. C.	5,040 00		Weir, C. V. F.	6,600 00	872 85
Wakefield, W. E.	5,040 00	885 68	White, E.	3,660 00	
Wakelyn, E. M.	3,840 00		Whyard, J. H.	3,480 00†	
Wallace, J. M.	3,480 00		Williamson, J. C. B. .	3,120 00†	
Wallace, W. H.	3,480 00		Wimberley, A. C.	4,620 00	
Warner, H. C.	3,720 00		Wood, G. H.	4,740 00	
Warren, W. C.	4,620 00	511 47	Woodman, H. J.	4,500 00	939 05
Watt, R. M.	3,960 00	647 66	Wright, J. G.	5,700 00	
Watt, R. M. Jr.	3,480 00		Wylie, N. V. K.	3,600 00†	1,036 74*
Webb, C. E.	5,700 00		Yeates, W. H.	3,840 00	
Webster, G. M.	4,080 00†	1,750 01	Yorston, F. H.	4,440 00	
Webster, H. R.	3,180 00	1,060 62	Young, A. G.	5,040 00	
Wedlock, H. K.	3,180 00				

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Allison, G. F.\$	890 66	Flook, D. R.	623 64	Myles, D. V.	690 30
Andrews, J. R. T. .	1,007 74	Fowler, E. D.	697 44	O'Brien, H. L. E. .	549 88
Barrass, C. W.	1,146 15	Harmon, A. M.	628 76	Oltman, G.	615 53
Beeching, T. A. G. .	799 46	Houghton, H. J. .	983 77	O'Meara, M. V.	757 92
Caswell, T. W.	591 45	Hunter, D. P.	913 88	Orchard, C. D.	1,099 55
Cay, J. M.	619 14*	Law, C. E.	634 30	Pegues, R. A.	645 58
Chalmers, J. M.	753 75	Learmonth, D. J. .	754 85*	Pimlott, D. H.	551 47
Clarke, K. G.	644 13	Levy, J. G.	1,336 45	Reimer, G. H.	1,674 55*
Cooch, G.	620 50	MacLeod, W. K. .	1,519 20	Sloan, W. M.	733 80*
Cuerrier, J. P.	637 22	Martin, D. F.	514 68	Ward, L. C.	1,720 30
Doak, C. E.	1,140 07	Martin, R. M.	1,901 71	Wilson, H. C.	1,128 57
Dore, E. E.	888 67*	Mitchell, H. J.	1,197 66*	Yeomans, D. G.	557 04
Driver, J. C.	643 10				

* Removal expenses.

† Northern allowances, applicable to the position rather than the individual, were also being paid to these employees under the Northern Allowance and Transportation Regulations. The annual rate for single employees is \$900, and for married employees, \$1,500.

‡ These items include amounts charged as follows: Department of External Affairs, Vote 51, \$1,613.41, Vote 69, \$795.11; Department of Mines and Technical Surveys, Vote 202, \$1,196.85, Vote 381, \$1,960.14; Privy Council Office, Vote 315, \$134.55.

SPECIAL PROJECTS BRANCH

Salaried employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Bullock, R. M.\$	4,620 00		Leon, B.	5,700 00	
Cochrane, H. G.	7,200 00	\$ 1,130 80	Pounder, J. A.	5,640 00	
Cooper, R. H.	5,040 00	671 46	Thompson, V. S.	6,600 00	
Evans, G. W.	4,440 00		Wardle, J. M.	8,000 00	2,704 74*
Foures, G. H.	5,040 00				

* Includes \$189.71 charged to Department of Mines and Technical Surveys, Vote 174.

Suppliers receiving \$10,000 or over

NOTE.—Payments to contractors on public works contracts of \$5,000 or over are described in detail under the relevant votes and are therefore not included in the following list.

Alberta Clay Products Co., Ltd., Medicine Hat, Alta., \$17,140.15; Armeo Drainage & Metal Products of Canada Ltd., Vancouver, \$17,332.13; The J. H. Ashdown Hardware Co., Ltd., Winnipeg, \$15,842.96; Brewster Industries Ltd., Banff, Alta., \$34,545.74; The British American Oil Company Limited, \$67,641.41; Brunner Mond Canada, Limited, Montreal, \$28,190; Burns & Co., Limited, Calgary, Alta., \$56,687.36.

Caldwell Construction Co., Ltd., Fredericton, \$13,173.02; Charles Camself Indian Hospital, Edmonton, \$23,454.91; Government of Canada—Department of National Defence, \$398,314.56, National Film Board, \$32,709.01 (not including \$56,020.28 shown under Vote 383), Northern Transportation (1947) Limited, Edmonton, \$20,008.40, Department of Public Printing and Stationery, \$301,278.60. Royal Canadian Mounted Police, \$18,786.10; Canada Cement Company Limited, Calgary, Alta., \$31,699.09; Canadian General Electric Co., Limited, \$10,155.55; Canadian National Railways, \$19,941.78; Canadian Pacific Airlines Limited, \$23,494.57; Canadian Pacific Railway Co., \$15,089.75; Canadian Pulp & Paper Research Institute of Canada, Montreal, \$37,785.12; Cockfield, Brown and Co., Ltd., Montreal (see Vote 383); Crane Limited, Montreal, \$62,537.52.

Dominion Motors Ltd., Edmonton, \$17,003.52; The T. Eaton Co., Limited, \$16,509.70; Ferguson Supply Alberta Limited, Calgary, Alta., \$21,046.57; R. J. Fyfe Equipment Ltd., Regina, \$17,216.01; Hayward Lumber Co., Ltd., Edmonton, \$13,408.86; Horne & Pitfield Ltd., Calgary, Alta., \$13,479.16; Hudson's Bay Company, \$126,448.82; Imperial Oil Limited, \$129,466.43; Industrial & Road Equipment Ltd., Calgary, Alta., \$16,444.77; Kramer Tractor Co., Ltd., Saskatoon, Sask., \$15,537.61.

Fred Mannix & Company Limited, Calgary, Alta., \$46,934.94; Marshall Wells Ltd., Edmonton, \$98,786.10; McColl Frontenac Oil Company Limited, \$14,453.66; Metals Limited, Calgary, Alta., \$20,658; Chas. Neidner's Sons Ltd., Coaticook, Que., \$27,685.96; North Star Oil Limited, Calgary, Alta., \$14,117.61; Northern Electric Co., Ltd., Vancouver, \$25,594.56; The Ontario Hughes-Owens Co., Limited, Ottawa, \$15,718.36; Peacock Brothers, Ltd., Lasalle, Que., \$12,808.44; Prefabricated Homes Company, Lachute, Que., \$53,172.88; Richardson Road Machinery Co., Ltd., Saskatoon, Sask., \$18,570.58; M. F. Schurman Co., Ltd., Charlottetown, \$15,990.03; Shell Service Station, Jasper, Alta., \$17,983.10; Sinclair Canyon Motor Co., Radium Hot Springs, B.C., \$10,197.49; Standard Gravel & Surfacing Co., Ltd., Calgary, Alta., \$15,206.83; Trans-Canada Air Lines, \$10,123.47; Union Tractor & Equipment Co., Ltd., Calgary, Alta., \$38,324.55; Unwin's Limited, Banff, Alta., \$24,836.59; Edward Webb & Sons (Canada) Ltd., Toronto, \$12,622.60; Westeel Products Limited, \$51,141.58 (not including \$46,566.67 shown under Vote 219); Western Grocers Ltd., Calgary, Alta., \$33,336.04; Wilkinson & McLean Ltd., Edmonton, \$92,594.66.

Appendix 1

EASTERN ROCKIES FOREST CONSERVATION BOARD

(ESTABLISHED UNDER THE EASTERN ROCKY MOUNTAIN FOREST CONSERVATION ACT, AND OPERATING UNDER AGREEMENT BETWEEN THE DOMINION AND THE PROVINCE OF ALBERTA)

Statement of Assets and Liabilities as at March 31, 1950

ASSETS		LIABILITIES AND PROPRIETARY INTEREST	
Cash on Hand and in Bank.....		LIABILITIES	
Province of Alberta—Advance.....		44,172 85	
Inventories, at cost:		5,000 00	
Loose tools and small equipment.....	10,951 56	Advances provided under authority of:	
Construction materials and supplies.....	105,310 07	Section 8(1) of the Act, for capital expenditures.....	1,634,844 36
		Less: Disbursements, per Schedule I.....	1,624,020 23
			10,824 13
Deposits and Prepaid Expenses:		Vote 185, contribution towards annual maintenance expenses..	173,014 08
Deposits.....	12,332 20	Less: Disbursements, per Schedule II.....	142,498 36
Prepaid insurance, etc.....	99 27		30,515 72
Fixed Assets:		Reserved for Employees' Retirement Fund.....	41,339 85
Capital improvements and works, per Schedule I.....	1,614,961 90	Deferred Liability, for equipment taken over from the Province, to be discharged on termination of the agreement.....	2,332 20
Moveable equipment, etc., per Schedule IV.....	376,800 37		30,537 37
Less: Provision for Depreciation....	98,841 68		74,209 42
	277,958 69		
	1,892,920 59		
		PROPRIETARY INTEREST*	
		Balance at March 31, 1950, per Schedule III.....	1,996,577 12
			<u>\$ 2,070,786 54</u>

NOTE: * The Schedule to the Act, Section 20, provides that, upon termination of the agreement with the Province which is for a period of not less than the twenty-five years ended 1973, (a) all improvements or works resulting from the carrying out of the programs of the Board shall belong to the Province, (b) all other property acquired by the Board shall belong to the Dominion.

Certified correct.

J. D. MIDDLEMAS,
Secretary.

Approved on behalf of the Board.

J. M. WARDLE,
Deputy Chairman.

WATSON SELLAR,
Auditor General.

I have examined the accounts of the Eastern Rockies Forest Conservation Board for the year ended March 31, 1950, and have obtained all the information and explanations I have required. In my opinion, the above Statement of Assets and Liabilities is properly drawn up so as to exhibit a true and correct view of the state of the Board's affairs as at March 31, 1950, according to the best of my information and the explanations given to me and as shown by the books of the Board.

EASTERN ROCKIES FOREST CONSERVATION BOARD—*Continued*

Statement of Capital Disbursements, to March 31, 1950, from funds provided by the Government of Canada (as authorized under Section 8 (1) of the Act), for the location and construction of forest improvements, the making of a forest inventory, reforestation, and such other works and services as the Board may consider necessary in that area of the East Slope of the Rocky Mountains forming part of the watershed of the Saskatchewan River, as more definitely described in the appendix to the Act. The total expenditure is not to exceed \$6,300,000 during the six years ended April 1, 1954

	1949-50	To Date
Improvements and Works:		
New Construction—		
Roads and trails	1,352,465 74	1,509,297 37
Buildings	15,834 04	22,591 56
	<u>1,368,299 78</u>	<u>1,531,888 93</u>
Additions and Relocations—		
Roads and trails	3,201 62	51,986 30
Buildings	519 37	4,781 33
	<u>3,720 99</u>	<u>56,767 63</u>
Other Expenses—		
Range and watershed survey	9,286 41	9,286 41
Stream gauging	4,888 82	4,888 82
Boundary survey	4,714 36	4,714 36
Visibility mapping	3,558 92	3,581 60
Film production	1,057 80	2,307 80
Radio survey	44 40	1,464 70
Meteorological stations	19 63	61 65
	<u>23,570 34</u>	<u>26,305 34</u>
Total—Improvements and works	<u>1,395,591 11</u>	<u>1,614,961 90</u>
Movable Equipment:		
Tractors and heavy equipment	60,010 65	129,900 22
Cars and trucks	16,952 86	69,482 84
Forestry equipment	38,695 86	45,151 49
Camp and miscellaneous equipment	8,811 10	16,470 10
Office furniture and equipment	578 50	2,402 86
Radio equipment		4,226 48
	<u>125,048 97</u>	<u>267,633 99</u>
Additions to Stores and Other Inventories:		
Construction materials and supplies	101,769 71	105,310 07
Loose tools and small equipment	1,610 44	4,278 15
	<u>103,380 15</u>	<u>109,588 22</u>
Total disbursements	<u>\$1,624,020 23</u>	<u>\$1,992,184 11</u>

SCHEDULE II

EASTERN ROCKIES FOREST CONSERVATION BOARD—*Continued*

Statement of Disbursements for Forest Maintenance, Protection and Management for the year ended March 31, 1950

	Total	Disbursed by	
		The Board	The Province
Maintenance Expenses:			
Salaries	188,454 18	46,287 50	142,166 68
Automotive expense	32,435 25	17,262 75	15,172 50
Wages	15,779 96		15,779 96
Travel	9,105 16	2,577 56	6,527 60
Printing, stationery and office supplies	7,076 92	6,012 32	1,064 60
Workmen's compensation	2,848 22		2,848 22
Miscellaneous supplies and expenses	2,132 61	34 99	2,097 62
Rental	6,751 32	3,807 70	2,943 62
Repairs and replacements (other than motor vehicles).....	6,373 58	779 60	5,593 98
Uniforms for forest rangers	2,869 81		2,869 81
Freight, express and cartage.....	1,812 40	141 56	1,670 84
Special services	1,733 19	1,733 19	
Postage and excise	978 10	337 83	640 27
Camp supplies	1,725 73		1,725 73
Provision for retirement fund	1,707 90	1,707 90	
Telegrams and telephones	1,448 53	727 10	721 43
Other expenses	2,813 27	2,173 41	639 86
Interest earned on deposit with W.C. Board.....	31 66	31 66	
	<u>286,014 47</u>	<u>83,551 75</u>	<u>202,462 72</u>
Fixed Assets:			
Tractors and heavy equipment.....	243 10		243 10
Cars and trucks	1,734 16	1,734 16	
Forestry equipment	5,010 76	1,362 03	3,648 73
Camp and miscellaneous equipment.....	3,671 45	982 34	2,689 11
Engineering equipment	946 63	946 63	
Office furniture and equipment	1,087 36	890 80	196 56
	<u>12,693 46</u>	<u>5,915 96</u>	<u>6,777 50</u>
Deposit with the Workmen's Compensation Board.....	5,000 00	5,000 00	
Advance to the Province	5,000 00	5,000 00	
Increase in inventory of loose tools and small equipment.....	5,070 93	656 94	4,413 99
Prepaid expenses	74 27	74 27	
	<u>15,145 20</u>	<u>10,731 21</u>	<u>4,413 99</u>
Total disbursements	\$ 313,853 13	\$ 100,198 92	\$ 213,654 21

Contributed as follows:

The Province of Alberta—as required by Section 8(b) of the Schedule to the Act, being the amount derived by the Province from the surface rights in the area under the Board's jurisdiction	171,354 77
Dominion of Canada—by Vote 185 (Voted \$175,000 less unexpended portion, \$32,501.64).....	142,598 36
Total contributions	<u>\$ 313,853 13</u>

NOTES: By Section 5 of the Schedule to the Act, the remuneration and expenses of the members of the Board are to be paid by the government by whom each is respectively appointed. Such expenses are, therefore, not included above.

The fact that \$313,853.13 is shown as disbursed for forest maintenance, protection and management, for the year ended March 31, 1950, is not regarded as inconsistent with Section 4 (2), of the Schedule to the Eastern Rocky Mountain Forest Conservation Act, providing for an annual expenditure by the Board, in this regard, of not more than \$300,000 because the disbursements for fixed assets, deposits, advances, increases in inventories, and pre-paid expenses are for the most part applicable to future years. The cost of maintenance and forest management for 1949-50 is computed as \$298,729.59, consisting of maintenance \$12,715.12.

EASTERN ROCKIES FOREST CONSERVATION BOARD—*Concluded*

Statement of Proprietary Interest as at March 31, 1950

Balance as at March 31, 1949.....		406,562 86
Accretions during the year:		
On capital account, per Schedule I—		
Improvements and works	1,395,591 11	
Movable equipment	125,048 97	
Additions to stores and other inventories	103,380 15	
		1,624,020 23
On maintenance account, per Schedule II—		
Fixed assets	12,693 46	
Further deposit with the Workmen's Compensation Board	5,000 00	
Accountable advance—Province of Alberta	5,000 00	
Increase in inventories	5,070 93	
Prepaid expenses	74 27	
		27,838 66
		2,058,421 75
Deduct:		
Provision for depreciation of fixed assets, per Schedule IV	98,013 19	
Less: Provided in prior years.....	38,210 84	
		59,802 35
Maintenance assets written off	1,134 17	
Reduction in prepaid expenses outstanding at the close of the year	908 11	
		61,844 63
Balance as at March 31, 1950, transferred to Balance Sheet.....		\$1,996,577 12

SCHEDULE IV

Fixed Assets—Movable Equipment as at March 31, 1950

	Book Value—cost, as at March 31, 1950			Provision for Depreciation to March 31, 1950		Depreciated Value
	For maintenance purposes	For capital purposes	Total	Rate per cent	Amount	
	\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.
Movable Equipment—						
Tractors and heavy equipment....	243 10	129,900 22	130,143 32	20	40,006 57	90,136 75
Cars and trucks	46,274 58	69,482 84	115,757 42	20	42,565 55	73,191 87
Forestry equipment	9,587 10	45,151 49	54,738 59	10	6,577 06	48,161 53
*Equipment taken over from the Province.....		28,532 86	28,532 86	—	**828 49	27,704 37
Camp and miscellaneous equipment.....	9,143 03	16,470 10	25,613 13	10	3,874 36	21,738 77
Engineering equipment.....	8,958 87		8,958 87	10	1,699 74	7,259 13
Office furniture and equipment....	5,840 04	2,402 86	8,242 90	10	1,481 97	6,760 93
Radio equipment.....		4,226 48	4,226 48	20	1,690 58	2,535 90
Columbia Ice Fields Gauge House	586 80		586 80	10	117 36	469 44
Totals.....	80,633 52	296,166 85	376,800 37	.....	98,841 68	277,958 69

NOTES:

* Entered at depreciated value as at April 1, 1948.

** Excess of amount realized over book value of equipment sold.

Appendix 2

NATIONAL BATTLEFIELDS COMMISSION

(CONSTITUTED UNDER "AN ACT RESPECTING THE BATTLEFIELDS AT QUEBEC, 1908")

Statement of Assets and Liabilities as at March 31, 1950

ASSETS		LIABILITIES AND PROPRIETARY INTEREST	
Cash in Bank, per Schedule III	19,802 77	LIABILITIES	Nil
Securities, Dominion of Canada 3% Bond, at par	5,000 00	Accounts Payable and Accrued Charges	
Accounts Receivable	200 00		
Inventories, at cost:		PROPRIETARY INTEREST	
Materials, supplies and spare parts	13,879 47	Amount as at April 1, 1949	1,306,191 29
Nursery stock and fertilizers	565 37	Add—Prior years' adjustments	104 73
Tools	3,311 96		1,306,296 02
Prepaid Insurance	746 43		
Fixed Assets, at book value less depreciation, per Schedule IV ..	1,258,157 80	Depletion during the year:	
		Excess of expenditure over income,	1,196 20
		per Schedule I	
		Provision for depreciation of fixed	4,537 77
		assets	
			5,733 97
		Less—Value of fixed assets ac-	
		quired through Statutory Grant	
		expenditures, per Schedule I ..	1,101 75
			4,632 22
			1,301,663 80
			\$ 1,301,663 80

Certified correct.

LUCIEN PACAUD,
Secretary.

Approved on behalf of the Commission.

L. J. ADUTOR AMYOT,
Chairman.

I have examined the accounts of the National Battlefields Commission for the year ended March 31, 1950, and have obtained all the information and explanations I have required. In my opinion, the above Statement of Assets and Liabilities is properly drawn up so as to exhibit a true and correct view of the state of the Commission's affairs as at March 31, 1950, according to the best of my information and the explanations given to me and as shown by the books of the Commission.

J. HOPKINSON,
Assistant Auditor General.

NATIONAL BATTLEFIELDS COMMISSION—Continued

Statement of Income and Expenditure for the year ended March 31, 1950

Income			
Government of Canada:			
Statutory Grant—to provide for the general purposes of the Commission—as authorized by Section 8 of "An Act Respecting the National Battlefields at Quebec", as amended			
Other Income:			100,000 00
Interest	364 91		
Sundry	888 32		
			1 253 23
Expenditure			
Disbursements chargeable against the Statutory Grant and other resources of the Commission, per Schedule II:			
Administration	9,708 82		
Maintenance	92,676 82		
Fixed assets	1,101 75		
		103,487 39	
Insurance expired in excess of premiums paid		167 88	
Deduct:		103,655 27	
Stores purchased in excess of stores consumed		1 205 84	
			102,449 43
Excess of Expenditure over Income, transferred to Balance Sheet			\$ 1,196 20

SCHEDULE II

Statement of Disbursements during the year ended March 31, 1950

Disbursements from the Statutory Grant and from other resources of the Commission compared with estimates, as approved by the Governor in Council by P.C. 84/3539 of July 15, 1949

	Estimates	Disbursements	Disbursements Under-(over-)
Administration:			
Salaries	7,800 00	7,800 00	
Office supplies and expenses	1,600 00	1,706 82	106 82
Legal and professional services	1,500 00		1,500 00
General expenses	400 00	202 00	198 00
	11,300 00	9,708 82	1,591 18
Maintenance:			
Salaries and wages	70,000 00	71,204 10	1,204 10
Stores purchased—			
Materials and supplies	11,700 00	6,644 52	5,055 48
Tools	400 00	198 00	202 00
Nursery stock and fertilizers	1,500 00	983 83	516 17
Park lighting	4,700 00	4,398 67	301 33
Insurance premiums	900 00	953 28	53 28
Workmen's compensation	950 00	624 63	325 37
Unemployment insurance	800 00	371 96	428 04
Snow removal	1,200 00	1,089 38	110 62
General supplies and expenses	2,800 00	6,208 45	3,408 45
	94,950 00	92,676 82	2,273 18
Fixed Assets:			
Purchase of equipment	1,500 00		398 25
Automotive equipment		859 00	
Machinery		195 95	
Office furniture and fixtures		46 80	
	1,500 00	1,101 75	398 25
Totals	\$ 107,750 00	\$ 103,487 39	\$ 4,262 61

SCHEDULE III

NATIONAL BATTLEFIELDS COMMISSION—*Concluded*

Summary of Receipts and Disbursements for the year ended March 31, 1950

	Total	General Account	Land Account
Cash in Bank at April 1, 1949.....	22,036 93	7,015 71	15,021 22
Receipts			
Income, per Schedule I.....	101,253 23	100,888 32	364 91
	123,290 16	107,904 03	15,386 13
Disbursements chargeable against Statutory Grant, per Schedule I	103,487 39	103,487 39	
Cash in Bank, at March 31, 1950.....	\$ 19,802 77	\$ 4,416 64	\$ 15,386 13

SCHEDULE IV

Statement of Fixed Assets as at March 31, 1950

Description	Additions, less retirements, during the year	Total book value	Provision for depreciation to date	Depreciated value
Land		561,976 67		561,976 67
Roads and driveways		475,424 59		475,424 59
General grading		120,835 52		120,835 52
Park equipment		57,644 00		57,644 00
Buildings		56,817 20	22,738 96	34,078 24
Machinery	25 95	10,070 21	5,781 12	4,289 09
Automotive equipment	859 00	9,617 57	6,917 82	2,699 75
Office furniture and fixtures	36 80	2,654 51	1,444 57	1,209 94
Totals	\$ 921 75	\$1,295,040 27	\$ 36,882 47	\$1,258,157 80

Appendix 3 NORTHWEST TERRITORIES POWER COMMISSION

Balance Sheet as at March 31, 1950

ASSETS		LIABILITIES	
Current		Current:	
Cash in Bank Accounts	1,705 50	Accounts Payable	7,229 19
Fort Smith Funds	183,558 06	Accrued Salaries and Wages	4,978 72
Snare River Funds		Unclaimed Wages	28 00
		Long Term Debt—	
Advances Outstanding	185,263 56	Snare River Power Plant	75,000 00
Accounts Receivable	500 00	Accrued Interest on Long Term Debt—Snare	
Postage and Unemployment Insurance Stamps on	76,658 49	River Power Plant	144,218 75
Hand	78 36	Customer's Deposits—Power Contracts Deposits	231,454 66
Inventories			40,000 00
Fort Smith Power Plant	1,399 49	Deferred Credits—Miscellaneous	110 00
Snare River Power Plant	7,099 28		
	8,498 77	Long Term Debts:	
Securities Deposited Under Consumer's Guarantee	270,999 18	Fort Smith Power Plant, Government of Canada	
	40,000 00	3½% Loan—secured by Interim Certificate of	
Deferred Charges—		Indebtedness	30,000 00
Prepaid Insurance	3,404 37	Snare River Power Plant, Government of	
		Canada 3½% Loan—secured by Certificate of	
		Indebtedness	4,540 000 00
			4,570,000 00
Fixed:		Reserve for Retirement of Long Term Debt—	
Fort Smith Power Plant—Under Construction	26,895 01	Snare River Power Plant	75,000 00
Snare River Power Plant (Schedule "A")	4,614,709 82		
	4,641,604 83	Surplus	
		Snare River Power Plant (Schedule "B")	39,443 72
			\$ 4,956,008 38
		Approved.	
			\$ 4,956,008 38

Certified correct.

A. D. WYMBS,
Accountant.

J. M. WARDLE,
Chairman.

I have examined the accounts of the Northwest Territories Power Commission for the period ended March 31, 1950, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Power Commission's affairs as at March 31, 1950, according to the best of my information and the explanations given to me and as shown by the books of the Commission.

J. HOPKINSON,
Assistant Auditor General.

NORTHWEST TERRITORIES POWER COMMISSION—Continued

SNARE RIVER POWER PLANT

Fixed Assets as at 31 March 1950

Production Plant

Powerhouse Building	477,908	09	
Dams, Reservoirs, Intakes, Conduits, Tail Race, Spillways	1,230,084	39	
Turbines, Exciters, Generators	568,445	59	
Switching, Metering and Control Equipment	57,862	32	
Powerhouse Furniture and Fixtures	162	00	
Step-up Transformer Bank	78,783	47	
Miscellaneous Equipment	62,681	76	
			2,475,927 62

Transmission Plant

Right of Way	145,111	01	
Sub-Station Building	24,640	33	
Sub-Station Equipment	105,469	07	
Poles and Fixtures	646,640	13	
Conductors and Insulators	408,080	19	
Cabooses and Equipment	10,388	13	
Roads and Trails	13,095	00	
Miscellaneous Equipment	3,837	74	
			1,357,261 60

Interconnecting Transmission Line (Yellowknife Terminal Station and Cominco)

Right of Way	881	46	
Sub-Station Building	255	28	
Sub-Station Equipment	13,848	28	
Towers and Fixtures	1,310	43	
Poles and Fixtures	7,910	86	
Conductors and Insulators	3,393	14	
Circuit Breaker (Cominco)	9,887	25	
Miscellaneous Equipment	5	70	
			37,492 40

General Plant

Cottages, Staff House	299,208	73	
Office Furniture and Equipment	1,288	08	
Staff House—Furniture and Equipment	1,264	35	
Staff House—Kitchen Furniture and Equipment	1,066	12	
Transportation Equipment	12,392	07	
Aircraft	40,972	43	
Garage and Shop Equipment	3,729	89	
Communication Equipment	124,383	64	
Tools and Work Equipment	157	82	
Cottages—Furniture and Equipment	1,295	00	
Works Building	2,139	73	
Miscellaneous Equipment	2,155	29	
			490,053 15

Construction Plant

Transportation Equipment	22,377	50	
Excavating Equipment	102,977	20	
Tractors, Scrapers, Bulldozers, Mixers, Rollers	99,078	50	
Tools and Work Equipment	10,439	44	
Miscellaneous Equipment	19,102	41	
			253,975 05
			<u>\$4,614,709 82</u>

SCHEDULE "B"

NORTHWEST TERRITORIES POWER COMMISSION—Continued

SNARE RIVER POWER PLANT—Continued

• Surplus Account

Surplus, March 31, 1949	63,681 24
Net Income for the period April 1, 1949 to March 31, 1950 (Schedule "C")	50,762 48
	<hr/>
	114,443 72
Less Reserve for Retirement of Long Term Debt	75,000 00
	<hr/>
Surplus, March 31, 1950	\$ 39,443 72

SCHEDULE "C"

Statement of Income and Expenditure for the Period April 1, 1949 to March 31, 1950

Operating Income		
Operating Revenues		
Sale of Power—Mines	257,091 08	
Sale of Power—Commercial	20,835 60	
	<hr/>	277,926 68
Operating Revenue Deductions		
Operating Expenses (Schedule "D")		231,262 97
		<hr/>
Net Operating Revenue		46,663 71
Add		
Other Income		
Interest Revenue	753 25	
Rental of Cottages	618 00	
Rental of Staff House Rooms	1,231 66	
Rental of Construction Equipment	1,495 86	4,098 77
	<hr/>	<hr/>
Net Income for the period April 1, 1949 to March 31, 1950 transferred to Surplus Account, Schedule "B"		\$ 50,762 48

SCHEDULE "D"

Expenditures for the Period April 1, 1949 to March 31, 1950

Production of Power:		
Operation:		
Salaries and wages	39,219 27	
Employer's Contributions to:		
Superannuation Fund	343 23	
Unemployment Insurance	181 77	
Workmen's Compensation	586 87	
Hospitalization	348 82	
Medical Services	77 30	
Supplies	1,008 35	
Miscellaneous	108 22	
	<hr/>	41,873 83
Maintenance:		
Structures and Improvements	62 95	
Reservoirs, Dams and Waterways	393 39	
Generators	31 22	
Turbines	59 47	
Accessory Electrical Equipment	2 16	
Miscellaneous Power Plant Equipment	99 37	
	<hr/>	648 56

NORTHWEST TERRITORIES POWER COMMISSION—*Concluded*SNARE RIVER POWER PLANT—*Concluded*Expenditures for the Period April 1, 1949 to March 31, 1950—*Concluded*

Transmission Line Expenses:

Operation:

Salaries and Wages	6,512 29	
Employer's Contributions to:		
Superannuation Fund	195 25	
Unemployment Insurance	25 14	
Workmen's Compensation	104 31	
Hospitalization	56 91	
Medical Services	12 65	
Supplies	133 21	
Miscellaneous	31 10	
		7,070 86

Maintenance:

Sub-Stations	82 63	
Poles and Fixtures	170 07	
Conduits	6 28	
Miscellaneous	297 36	
		556 34

General Plant Expenses:

Operation:

Operation of Trucks, Tractors, Snowmobile, Boat, etc.	351 85	
Charter of Aircraft	3,808 05	
Aircraft—Norseman CF-PAB	1,777 16	
		5,937 06

Maintenance:

Staff House Furniture and Fixtures	88 46	
Transportation Equipment	790 52	
Construction Equipment	1,820 20	
Aircraft—Norseman CF-PAB	5,568 35	
Insurance	600 00	
Communications Systems	24 49	
Miscellaneous Equipment and Property	203 45	
		9,095 47

Interconnecting Transmission Line (Yellowknife Terminal Station and Cominco)

Maintenance:

Sub-Stations	71 19	
Transformers and Meters	6 35	
Miscellaneous	3 60	
		81 14

Administrative and General Expenses:

Salaries—Executives and Officers	5,026 77	
Salaries—Office and General Staff	1,618 50	
Travelling Expenses	6,367 43	
Advertising	21 36	
Telephone and Telegraph	404 73	
Postage	207 19	
Stationery and Office Supplies	810 16	
Employer's Contribution to:		
Superannuation Fund	301 61	
Unemployment Insurance	19 13	
Workmen's Compensation	88 90	
Hospitalization	8 17	
Medical Services	1 84	
Freight and Express	378 38	
Miscellaneous	992 88	
Net Cost of Rations—Staff Dining Room	5,533 91	
		21,780 96

Interest on Long Term Debt

144,218 75

Total Operating Expenses transferred to Income and Expenditure, Schedule "C"

\$ 231,262 97

NATIONAL FILM BOARD

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:

Expenditures—			
Ordinary	2,101,915	46	
Demobilization and Reconversion	20,939	00	
			2,122,854 46
Revenues—			
Ordinary	114,973	65	
Special Receipts	174	80	
			115,148 45
Net Charge			\$2,007,706 01

Transactions as reflected in the Open Accounts of Canada

	March 31, 1949	1949-50 Transactions (Net)	March 31, 1950
LIABILITIES			
[10] Deposit and Trust Accounts—			
(c) Miscellaneous	18,029 85	15,437 23	2,592 62
[13] Sundry Suspense Accounts	8 08		8 08
	\$ 18,037 93	\$ 15,437 23	\$ 2,600 70

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada in Part I of this Report. Details of Open Accounts will be found on page W-59 of this section.

REVENUES

Comparative Summary

	1949-50	1948-49
Ordinary Revenue—		
A Proceeds from Sales	58,488 82	32,933 09
B Services and Service Fees	43,844 23	50,649 91
C Refunds of Expenditure	3,198 63	5,085 74
D Miscellaneous	9,441 97	21,162 56
Total Ordinary	114,973 65	109,831 30
Special Receipts—		
E War and Demobilization Receipts	174 80	22,658 85
Grand Total	\$ 115,148 45	\$ 132,490 15

Details

Ordinary Revenue—

A	Proceeds from Sales: Still prints, \$2,157.34; film prints and filmstrips, \$52,607.72; recovered silver, \$1,965.38; scrap, \$239.50; miscellaneous, \$1,518.88	58,488 82
B	Services and Service Fees	43,844 23
C	Refunds of Previous Years' Expenditures	3,198 63
D	Miscellaneous	9,441 97
	Total Ordinary	114,973 65
Special Receipts—		
E	War and Demobilization Receipts	174 80
	Grand Total	\$ 115,148 45

Certified correct.

B. G. McINTYRE,

Comptroller of the Treasury.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
		National Film Board, including the Motion Picture Bureau—			
W-56	388	General Administration, including Technical Administration	257,880 71	257,594 19	271,529 29
W-56	389}	Production of Films, including authority to finance temporarily work performed for other public authorities or other agencies as the public interest requires.....	819,500 00	814,857 47	737,861 03
■	891}				
W-57	390}	Distribution of Films.....	915,606 00	915,331 81	828,372 97
■	892}				
W-57	391}	Production and Distribution of Other Visual Materials.....	127,500 00	114,131 99	120,778 66
■	893}				
		Total Ordinary.....	2,120,436 71	2,101,915 46	1,958,541 95

DEMOBILIZATION AND RECONVERSION

	Transfers from Vote 100, Miscellaneous and Unforeseen Expenses (Department of Finance)—			
W-57	National Film Board Annual Revolving Fund.	1 00		
W-58	Preparation of Report on Technical Operations of the National Film Board.....	939 00	939 00	
W-59	Survey of the Administrative Organization and Practices of the National Film Board	20,000 00	20,000 00	
	Total Demobilization and Reconversion.....	20,940 00	20,939 00	
	Grand Total.....	\$ 2,141,426 71	\$ 2,122,854 46	\$ 1,958,541 95

Vote 388 General Administration, including Technical Administration

	Estimates	Allotments	Expenditures
Salaries	225,365 00	225,365 00	225,365 00
Allotted from Vote 89, Salaries, etc.	8,796 71	8,796 71	8,796 71
Telephones, Telegrams and Postage	3,000 00	2,700 00	2,676 21
Express and Freight	500 00	560 00	554 99
Printing, Stationery and Office Equipment.....	6,550 00	6,240 00	6,097 18
Travelling Expenses	5,500 00	5,990 00	5,899 32
Acquisition of Equipment	1,950 00	1,750 00	1,732 88
Screenings	1,400 00	700 00	699 75
Repairs and Upkeep of Equipment	2,000 00	2,630 00	2,628 11
Sundries	2,819 00	3,149 00	3,144 04
	<u>\$ 257,880 71</u>	<u>\$ 257,880 71</u>	<u>\$ 257,594 19</u>

As at March 31, 1950, there were 78 salaried employees being paid from this vote, of whom 13 were permanent and 65 temporary.

Votes 389 and 891 (and allotment from Vote 89, Department of Finance) Production of Films, including authority to finance temporarily work performed for other public authorities or other agencies as the public interest requires

	Estimates	Allotments	Expenditures
Films for Theatrical Distribution			
English—			
<i>Canada Carries On</i> Series	122,625 94	114,598 94	114,569 92
French—			
<i>En Avant Canada</i> Series	15,656 53	16,889 16	16,887 71
<i>Vigie</i> Series	107,625 99	105,855 36	105,748 73
United Nations and Commonwealth Films (formerly <i>World in Action</i>)	41,156 48	32,989 48	32,588 24
Films for Circuits, Libraries and Other Non-Theatrical Use—			
<i>Democracy at Work</i> Series (formerly Interpretive Films)....	93,125 99	88,852 99	88,852 99
Rural Film Program	46,156 50	37,627 38	37,551 57
Films for Classroom Use—			
Educational Films (formerly Films for School Audiences)....	51,437 01	48,229 76	48,229 24
Animated Films	37,625 94	37,633 06	37,631 45
Films Coverage for International Newsreels, Monthly News Magazine and Television—			
International Newsreels	26,999 98	19,806 35	19,802 84
Monthly News Magazine	60,874 04	61,229 54	61,229 54
Adaptation and Revision of Existing Films into Other Languages and Lengths for Further Distribution—			
French and English Language Versions.....	40,874 05	44,413 05	44,332 72
Foreign Language Versions	25,874 04	12,917 42	12,917 26
General—			
Acquisition of Equipment	50,000 00	51,700 00	51,684 26
Conversion of Equipment	14,000 00	11,320 00	11,318 65
A Music Department	21,999 98	18,666 98	18,665 85
Library	36,374 04	31,344 04	31,246 06
Technical Services	26,656 47	20,357 47	20,284 15
Research on Films for Television	437 02	9,387 02	9,315 59
Undistributed Production Costs		55,682 00	52,020 70
	<u>\$ 819,500 00</u>	<u>\$ 819,500 00</u>	<u>\$ 814,857 47</u>

Expenditures charged to this vote were, initially, made from the Annual Revolving Fund.

As at March 31, 1950, there were 233 temporary salaried employees engaged in film production work. The amount of \$25,000 required from Vote 89, Department of Finance was applied generally to those allotments from which salaries were paid.

A The expenditures represent the amount chargeable after applying credits totalling \$6,952.50 for work performed.

Additional details will be found on page W-57.

Votes 390 and 892 (and allotment from Vote 89, Department of Finance)**Distribution of Films**

	Estimates	Allotments	Expenditures
Distribution Administration	72,390 00	69,252 00	69,250 93
Canadian Non-Theatrical Distribution (including Canadian Regional Offices and Circuits)	619,455 00	622,322 00	622,210 45
United States Distribution (including Offices)	61,140 00	66,870 00	66,870 00
International Distribution (including Offices)	93,261 00	95,676 00	95,676 00
Theatrical Distribution	17,140 00	13,821 00	13,784 34
Catalogues and Other Information Materials	52,220 00	47,665 00	47,540 09
	<u>\$ 915,606 00</u>	<u>\$ 915,606 00</u>	<u>\$ 915,331 81</u>

As at March 31, 1950, there were 191 temporary salaried employees being paid from this vote. The amount of \$29,280 required from Vote 89, Department of Finance was applied generally to those allotments from which such salaries were paid.

The following employees of organizations participating in circuit work on a joint basis received travelling expenses of \$500 or over: K. E. Albertine, \$610.67; H. J. Gillies, \$688.39.

Fees of \$500 or over were paid as follows—

County Federations of Agriculture, Province of Ontario:

Frontenac, \$808.50; Grey, \$905.60; Haldimand, \$905.60; Huron, \$587.20; Lanark, \$905.60; Leeds, \$547.27; Lennox and Addington, \$636.75; Northumberland, \$619.20; Peel, \$500.80; Waterloo, \$662.40; Wentworth, \$1,008.80.

Others:

P. M. McGibbon, Toronto, \$1,760; Province of New Brunswick, Department of Education, \$4,064; Ontario Agricultural College, Guelph, \$624; Province of Saskatchewan, Department of Education, \$4,160; Simcoe County (North) Night Class Program, \$754.75; Simcoe County (South) Night Class Program, \$754.75.

The Province of Prince Edward Island, Department of Education, was reimbursed for the services of provincial employees in the amounts shown: H. B. Chandler, \$1,040; J. Martin, \$1,885.

Travelling expenses amounting to \$920.64 were paid to R. J. Hickey, Department of Education, Province of New Brunswick.

Votes 391 and 893 Production and Distribution of Other Visual Materials

	Estimates	Allotments	Expenditures
Graphics Administration, including Library	25,000 00	28,100 00	28,041 04
Photo Services	56,000 00	52,900 00	48,110 86
Filmstrips	10,000 00	15,000 00	14,489 61
Displays, Posters and Publication Designs	34,500 00	29,500 00	21,993 65
Acquisition of Equipment	2,000 00	2,000 00	1,496 83
	<u>\$ 127,500 00</u>	<u>\$ 127,500 00</u>	<u>\$ 114,131 99</u>

Expenditures charged to this vote were, initially, made from the Annual Revolving Fund and represent charges after deductions, where applicable, of credits for work performed.

As at March 31, 1950, there were 75 temporary salaried employees in this Division.

Additional details will be found below.

DEMOBILIZATION AND RECONVERSION**Transfer from Vote 100, Miscellaneous and Unforeseen Expenses (Department of Finance)**

—National Film Board Annual Revolving Fund

**\$ 1 00
nil**

Expenditures

Temporary allotments amounting to \$300,000 were authorized by Treasury Board to provide working capital for the Board's activities in producing films and purchasing photographic equipment, supplies and film prints both for its own account and for other government departments. When transfers and receipts described below were credited hereto, the amount allotted was not necessary and it was therefore reduced, at the close of the fiscal year, to the nominal sum of \$1, representing authority to operate the account.

The account was relieved of expenditures made during the year by transfers to the votes of the Board in respect of the Board's own work, or by crediting receipts in respect of work performed for other government departments and agencies. Total expenditures amounted to \$1,872,286.21 and transfers and recoveries exceeded this amount by \$174.80, which was credited to Revenue—Special Receipts.

Fees of \$500 or over were paid to: L. Applebaum, Toronto, \$1,000; G. Arthur, Montreal, \$570; R. Baulu, Montreal, \$950; V. F. Bazilauskas, Marietta, Ga., U.S.A., \$585; C. Beddoe, Ottawa, \$937.86; T. Benson, Ottawa, \$855; F. Bertrand, Montreal, \$1,100; D. Bird, Regina, \$1,196.43; J. Bordelay, Toronto, \$619; J. Drainie, Toronto, \$625; A. Duncan, Ottawa, \$1,500; M. Duncan, Ottawa, \$663.43; L. Greene, Toronto, \$500; C. Hewelcke, Ottawa, \$2,000; J. Nichols, Toronto, \$600; L. Peterson, Toronto, \$800; A. Price, Cyrville, Ont., \$1,741; E. W. Scythes, New York, N.Y., U.S.A., \$1,065; A. Stark, Toronto, \$1,080; P. B. Sturgess, Ottawa, \$687.50.

Travelling expenses of \$500 or over to those serving on a fee basis were paid to: V. F. Bazilauskas, \$913.79; D. Bird, \$1,361.93; E. W. Scythes, \$858.80.

The value of work completed, services rendered and supplies furnished during the year for which billings were made amounted to \$739,906.10. Such billings, which are detailed where the amount was over \$1,000, were for the accounts of the following:

Federal Government Departments and Agencies—

Agriculture, \$67,206.44; Bank of Canada, \$2,983.13; Citizenship and Immigration, \$10,003.20; External Affairs, \$19,552.80; Federal District Commission, \$33,214.20; Fisheries, \$5,151.16; Insurance, \$2,779.18; Labour, \$62,403.98; Mines and Resources, \$30,395.27; Mines and Technical Surveys, \$4,339.76; National Defence, \$33,789.92; National Gallery of Canada, \$2,114.46; National Health and Welfare, \$143,710.18; National Research Council, \$3,131.66; Post Office, \$10,118.15; Public Printing and Stationery, \$2,936.19; Public Works, \$16,852.59; Reconstruction and Supply, \$34,126.82; Resources and Development, \$30,124.69; Trade and Commerce, \$12,340.12; Veterans Affairs, \$13,336.65; miscellaneous, \$4,960.90	545,571 45
--	------------

Others—

Province of Alberta, \$2,427.07; American Broadcasting Company, New York, N.Y., U.S.A., \$5,366.78; Province of British Columbia, \$1,718.29; British Council Film Department, London, England, \$1,511.82; Columbia Pictures of Canada Limited, Toronto, \$4,917.16; Community Planning Association, Ottawa, \$1,380.79; Crawley Films Limited, Ottawa, \$1,466.27; Crosley Broadcasting Corporation, Cincinnati, O., U.S.A., \$1,394.10; Wm. M. Dennis Film Libraries, Los Angeles, Cal., U.S.A., \$3,586.38; Educational Sound Films Limited, Wellington, New Zealand, \$1,268.03; Ideal Pictures Corporation, Chicago, Ill., U.S.A., \$2,474.92; Indiana Visual Aids, Indianapolis, Ind., U.S.A., \$1,255.66; International Film Bureau, Inc., Chicago, Ill., U.S.A., \$3,738.84; Province of Manitoba, \$1,812.19; Mississippi State Board of Health, Jackson, Miss., U.S.A., \$1,658.39; National Cancer Institute, Bethesda, Md., U.S.A., \$5,300; National Institute of Health, Bethesda, Md., U.S.A., \$1,042.42; Province of New Brunswick, \$5,795.17; New Zealand National Film Library, Wellington, N.Z., \$9,525.68; Province of Nova Scotia, \$2,348.57; Ohio State Department of Public Welfare, Columbus, O., U.S.A., \$1,900; Province of Ontario, \$5,334.77; Pennsylvania State College, State College, Pa., U.S.A., \$1,466.77; Phoenix Studios, Montreal, \$1,231.54; Province of Quebec, \$3,092.15; Renaissance Films Distribution Inc., Montreal, \$12,892.88; R.K.O. Pathe Inc., New York, N.Y., U.S.A., \$1,134.79; Province of Saskatchewan, \$1,923.32; Trans-Canada Air Lines, Montreal, \$1,158.70; United Kingdom Foreign Office, London, England, \$1,122.25; United Nations, Lake Success, N.Y., U.S.A., \$6,308.27; United States Army Signals Corps, Long Island City, N.Y., U.S.A., \$3,190.62; miscellaneous, \$93,590.06	194,334 65
	<u>\$ 739,906 10</u>

Transfer from Vote 100, Miscellaneous and Unforeseen Expenses (Department of Finance)

—To provide for the cost of preparation of a report on the technical operations in the National Film Board.....	939 00
Expenditures.....	<u>939 00</u>

This transfer was authorized by T.B.385665, March 2, 1950, and expenditures represented salary of \$600 and living expenses amounting to \$339 of D. S. C. Dew, for the period February 20 to March 19, inclusive.

Transfer from Vote 100, Miscellaneous and Unforeseen Expenses (Department of Finance)
 —To provide for the costs of a survey of the Administrative Organization and Practices
 of the National Film Board.....

20,000 00

Expenditures.....\$ 20,000 00

This transfer was authorized by T.B. 386324, March 24, 1950, and expenditures represented the fees paid to J. D. Woods and Gordon Limited, Toronto.

Comparative Statement of Accounts Receivable

	March 31, 1950	March 31, 1949
Current Year	32,362 09	28,526 09
Previous Years—Collectable	12,660 04	13,951 25
—Uncollectable	33,624 32	33,965 77
	<u>\$ 78,646 45</u>	<u>\$ 76,443 11</u>

Lists of items in excess of \$1,000 in Previous Years—Uncollectable were given on page P-46, Public Accounts, 1948, and page VA-13, Public Accounts, 1949.

The net difference of \$5,760 between the above total and that of \$72,886.45 shown on the Balance Sheet of the National Film Board is made up of accounts receivable prior to March 31, 1942, including those of the Canadian Government Motion Picture Bureau (predecessor of the National Film Board).

Outstanding Advances—Previous Fiscal Years

There were no changes in the status of the outstanding advances reported on page P-46, Public Accounts, 1948, and VA-13, Public Accounts, 1949.

OPEN ACCOUNTS

	Cr. Balance Mar. 31, 1949	Debit	Credit	Cr. Balance Mar. 31, 1950
[10] Deposit and Trust Accounts				
(c) <i>Miscellaneous—</i>				
A Prepayment on Film Activities	18,029 85	41,946 43	26,509 20	2,592 62
[13] Sundry Suspense Accounts				
B Unclaimed Cheques Suspense—				
National Film Board	8 08			8 08
	<u>\$ 18,037 93</u>	<u>\$ 41,946 43</u>	<u>\$ 26,509 20</u>	<u>\$ 2,600 70</u>

A Credits represent moneys paid to the National Film Board for services to be performed in connection with production and distribution of films.

B All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue, are credited to this account pending claims therefor.

Employees Receiving Salaries of \$3,000 or over and

Travelling Expenses of \$500 or over

The first list contains the names and salary rates of all salaried employees who were receiving \$3,000 or over per annum as at March 31, 1950. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list contains the names of other salaried employees who received travelling expenses of \$500 or over.

Salaried employees receiving \$3,000 or over

	Monthly salary rate	Travelling expenses		Monthly salary rate	Travelling expenses
Irwin, W. A.	\$ 15,000 00 (per annum)		Edwards, N. W.	250 00	848 86
Adams, T. V.	325 00	\$ 590 56	Ellis, R. C.	250 00	{ 1,230 45 83 00*
Alexander, F. N.	350 00		Enright, L. T.	255 00	
Anders, F.	310 00		Farley, T. E. H.	260 00	
Armstrong, R. B.	285 00		Field, E. B.	255 00	
Arnold, G. W. E.	250 00	1,446 46	Field, J. A.	450 00	
Ayotte, G.	315 00		Fisher, G. H.	250 00	754 94
Bairstow, D. S.	260 00	827 37	Fleming, R. J. B.	330 00	
Balla, N. J.	375 00		Fortin, L. E.	260 00	
Barkes, A. L.	335 00		Fraser, D. G.	375 00	1,317 00
Batchelor, L. C. S.	285 00	837 15	Garceau, R.	270 00	2,132 37
Beaudoin, J.	275 00		Gillson, D.	315 00	943 96
Beaudry, R. J.	270 00		Gleeson, J. R.	340 00	
Beauregard, J. L.	270 00		Glover, G.	405 00	611 59
Bergstrom, H. R.	277 00		Graham, G. G.	425 00	678 55
Bertram, F. E.	345 00	566 29	Gray, C. W.	330 00	1,590 32
Betts, H.	345 00		Greenlees, W. S.	375 00	1,849 52
Beveridge, J.	425 00	2,071 71	Greenway, D. B. E.	340 00	
Blackburn, M.	350 00		Greenwood, K. M.	265 00	
Blais, R.	260 00	1,955 53	Griffin, C.	265 00	
Biouin, A. J. G.	265 00	2,419 83	Hall, D.	255 00	
Bobet, J.	315 00		Hambleton, H. G.	250 00	
Bricker, O. C.	250 00	1,154 76	Hausler, R. J.	260 00	
Brown, G. M.	255 00†		Hill, R.	275 00	
Bruneau, P.	260 00	1,159 68	Hughes, J. W.	375 00	
Burwash, G.	300 00	2,386 02	Humble, R. J.	285 00	1,180 95
Buskard, R. W.	3,300 00 (per annum)		Hunter, G. A.	305 00	2,104 63
Calvert, C.	315 00		Hyde, L.	305 00	
Campbell, R. O.	275 00	1,773 68	Jackson, S.	* 285 00	
Carter, J. M.	375 00 (U.S. Funds)	1,087 87	Jobbins, W. S.	260 00	688 57
Caulfield, J.	250 00	700 33	Jobin, V.	250 00	
Chaloult, P.	365 00		Johnson, L. A.	270 00	650 02
Chamberlin, N. R.	340 00		Johnson, R. E.	260 00	700 80
Champagne, J. P.	275 00	867 78	Jordan, I. M.	295 00	
Charbonneau, G. L.	250 00		Kash, E. J.	425 00	996 46
Chatwin, L. W.	420 00	1,570 62	Kendall, O.	330 00	
Chen, H. Y.	280 00		Ladouceur, J. P.	285 00	
Cherry, E.	405 00		Lagace, H.	285 00	
Cherry, L. W.	375 00	2,505 45	Lambart, E.	285 00	
Christie, R. A.	255 00		Lemieux, H. J.	285 00	2,081 93
Clark, G. C. D.	3,060 00 (per annum)		Licastro, J.	310 00	
Clarke, H. E.	250 00		Low, C. A.	250 00	
Clavier, N.	250 00	1,408 29	Lund, C.	305 00	2,824 33
Comrie, W.	305 00		Lysyshyn, J.	250 00	1,238 08
Constant, M. L.	260 00	1,428 79	MacDonald, N.	305 00	
Corlett, S. H.	250 00		MacPherson, D.	285 00	
Cote, J. M. L.	250 00	799 64	MacPherson, K.	295 00	
Couture, J. M.	295 00	638 29	Marshall, C. W.	365 00	{ 1,666 58 1,527 77*
Custeau, M. T.	315 00		Mayerovitch, D.	285 00	747 73
Daly, T. C.	425 00		McClelland, G. M.	310 00	
Daprato, C.	275 00	1,267 16	McDonald, H. C.	285 00	
Davidson, T.	250 00	2,832 39	McFarlane, C. L.	405 00	2,479 65
Deacon, V.	325 00	1,623 49	McKay, M.	395 00	
Devlin, J. B.	260 00	797 51	McLean, G.	375 00	1,220 01
Dick, R. S.	285 00		Meadows, M.	250 00	
Dickie, H. H.	260 00	1,201 90	Menard, L. F.	265 00	
Dougall, W.	260 00	1,891 19	Mennie, J.	265 00	
Doughty, J. R.	250 00	1,763 15	Mesley, W. F.	295 00	
Duerkop, J. H.	250 00	1,741 37			

	Monthly salary rate	Travelling expenses		Monthly salary rate	Travelling expenses
Miller, T. C.	315 00	{ 722 01 750 03*	Rooke, J. K.	260 00	
Mineau, J.	275 00		Ross, R. J.	330 00	
Moffatt, D. A. R.	295 00		Royal, F.	375 00	2,546 64
Morin, R.	305 00		Sarrazin, A. J.	250 00	
Mulholland, D. C.	405 00		Seellen, J.	325 00†	813 16
Mulholland, R.	255 00		Shaw, A. M.	3,660 00	
Newman, S.	425 00	923 74*		(per annum)	
Olsen, J. J.	340 00		Shortt, M. C.	250 00	
Page, P. K.	275 00		Simmons, A. H.	340 00	
Parker, G.	375 00		Simpkins, J.	285 00	
Parker, M.	305 00	2,541 02	Simpson, L.	265 00	
Payne, R. W.	375 00		Slack, G. W.	250 00	
Pealow, K.	250 00		Smith, D. A.	260 00	
Peppin, A. J.	250 00	1,446 97 746 93	Spencer, M. D.	375 00	
Perry, A. P.	300 00		Stark, A.	250 00	1,371 34
Petel, P.	250 00		Sutton, W.	265 00	3,060 76
Peters, D. B.	250 00		Taylor, A. C.	290 00	
Petty, G. D.	255 00		Theriault, M. P. E.	425 00	
Phillips, C. A.	295 00		Tunstall, D. G.	260 00	
Poirier, C.	3,180 00		Turgeon, J. E.	250 00	1,180 62
	(per annum)		Tyrell, F. C.	3,180 00	
Quick, C. J.	3,780 00			(per annum)	
	(per annum)		Vachon, A. H.	250 00	
Radbourne, G.	285 00		Ward, R. C.	260 00	2,689 31
Randall, H.	340 00		Weatherby, J.	330 00	
Rands, S.	340 00		Webster, P.	350 00	
Rathburn, E. D.	330 00		Weyman, R.	260 00	
Reid, L.	365 00		White, L. D.	3,180 00	
Rekert, R. S.	4,080 00			(per annum)	
	(per annum)		Wilkinson, D. E.	260 00	797 67
Richardson, J. A.	260 00		Wilson, E. R.	3,780 00	
Riley, E. C.	250 00			(per annum)	
Ritchie, J. A.	390 00		Woodward, D.	250 00	1,516 21

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Ammon, J.	\$ 843 30	Foster, R.	1,415 87	Patterson, W. H.	1,678 90
Azzie, R.	1,312 61	Fraser, E. A.	1,122 82	Pearson, J. A. G.	894 40
Barton, N.	655 76	Gagnon, D.	578 19	Picard, J. T.	1,502 83
Bastien, M. J.	1,675 15	Goodland, W. F.	2,416 48	Quick, N. C.	987 45
Beaucage, J.	2,010 21	Gosnell, L. M.	952 00	Roy, J.	1,156 83
Beaulieu, G.	1,551 10	Hamel, A. J.	1,555 34	Sagar, V. H.	1,717 73
Beaver, A.	1,294 29	Henley, W.	770 02	St. Georges, J.	1,789 65
Bell, J. M.	1,355 49	Hunter, E. D.	1,918 76	Sharples, D.	1,559 54
Belton, E.	851 49	Jalbert, P.	874 68	Skilings, J. R.	1,712 09
Biggs, J.	580 62	Lalonde, B.	1,742 75	Smith, R. B.	1,616 39
Biron, J. F.	1,477 44	Langhen, C. E.	2,163 80	Soles, O. W.	2,013 03
Bouvier, D.	1,579 14	Laroche, G.	971 24	Spotton, J.	831 44
Bradley, D. H.	565 93	LeBlanc, L. N.	1,713 39	Stanley, W. J.	1,623 05
Brisson, F.	1,221 38	LeGros, C. B.	2,322 55	Stotesbury, C. D.	2,439 41
Brownell, E. H.	1,747 42	MacCutocheon, N. W.	2,159 49	Taylor, G.	665 82
Brunet, J. J.	734 73	Marquis, J. A.	1,690 87	Taylor, R. E.	1,619 63
Cull, J.	625 20	McInnis, S. M.	1,239 30	Tomlinson, E.	535 64
Dales, C. E.	1,680 79	McLean, D. A.	1,549 85	Verge, J. A.	1,718 36
DeBellefeuille, J.	1,058 82	McLean, G.	1,175 52	White, T. P.	531 54
DeBellefeuille, R.	1,562 38	McLean, R.	736 57	Wilder, D.	1,689 91
Drew, B. F.	1,801 63	McLeod, G. N.	2,299 13	Williams, K. A.	1,542 83
Fletcher, J. A.	2,060 32	Mittlested, W. O.	1,172 49	Wilson, A. M.	2,172 75
Forest, L.	1,783 16	Patterson, J. D.	2,139 04	Wilson, J. E.	1,313 51
Foster, J. C.	3,544 10				

* Removal expenses.

† Also received living, rental or representation allowance while stationed outside Canada in accordance with the general regulations.

Suppliers receiving \$10,000 or over from this Board

Associated Screen News Limited, Montreal, \$16,497.65; Benograph, Montreal, \$38,926.54; Government of Canada—Department of Public Printing and Stationery, \$52,613.48; Canadian Arsenals Limited, Ottawa, \$13,566.69; Canadian Industries Limited, Montreal, \$38,915.86; Canadian Kodak Sales Limited, Toronto, \$260,588.73; Canadian National Railways, \$20,396.92; Canadian Pacific Railway Company, \$26,521.10; Crawley Films Limited, Ottawa, \$16,914.89; Cammie Howard, Ottawa, \$28,123.93; Precision Film Laboratories, Inc., New York, N.Y., U.S.A., \$18,760.92; Renaissance Films Distribution Inc., Montreal, \$11,809.72; Trans-Canada Air Lines, \$10,837.63.

Appendix

NATIONAL FILM BOARD

Balance Sheet as at March 31, 1950

ASSETS		LIABILITIES	
Funds on Deposit in Foreign Countries.....	1,119 95	Unclaimed Cheques (Open Account).....	8 08
Deposits with Receiver General of Canada—Open Accounts.....	2,600 70	Accounts Payable and Accrued Liabilities.....	7,363 12
Travel Advances, etc.: Current.....	111 66	Capital.....	19,324 81
Considered Uncollectable.....	1,795 31	Operating.....	20,687 93
Accounts Receivable: Current.....	45,022 13	Deferred Credits: Prepayment on Film Activities (Open Account).....	2,592 62
Considered Uncollectable.....	27,864 32	Progress Billings.....	309,029 08
Prepayment to Suppliers.....		Miscellaneous.....	144 06
Inventories: Materials and Supplies.....	173,230 90	Government of Canada—Account: Capital: Balance as at March 31, 1949.....	798,236 77
Work in Progress.....	309,596 85	<i>Add—</i> Adjustment in respect of original set-up of Assets.....	6,255 68
Finished Goods.....	66,270 32	Accretion in assets for fiscal year ending March 31, 1950.....	83,302 86
Postage, Carfare and Unemployment Insurance Stamps.....			89,558 54
Prepaid Expenses: Insurance.....	373 15	<i>Deduct—</i> Capital Losses.....	887,795 31
Equipment, at original cost or Board estimate.....	886,870 31	Transfer of surplus assets to Crown Assets Disposal Corporation....	8,288 12
		Operating: Balance as at March 31, 1949.....	879,507 19
		<i>Add—</i> Accretion in Assets for fiscal year ending March 31, 1950.....	293,751 58
			5,138 40
			298,889 98
			1,178,397 17
			\$ 1,516,858 94

Notes:

Statements do not include:

- Costs in respect of:
 - guarantee equipment and services provided by the Department of Public Works.
 - telephone service provided by the Department of Finance and accounting services provided by the Office of the Comptroller of the Treasury.
- Provision for:
 - depreciation on equipment purchased by the Board.
 - Uncollectable Advances and Accounts Receivable.

NATIONAL FILM BOARD—*Concluded*

Statement of Operations for the year ended March 31, 1950

Income:

Funds disbursed, provided from Government Appropriations.....	2,122,854 46
Sales to Government Departments and Others:	

	Sales	Less Cost of Goods Sold	
Government Departments	591,336 54	585,009 97	
Others	223,284 48	184,969 87	
	<u>\$ 814,621 02</u>	<u>\$ 769,979 84</u>	44,641 18
			<u>2,167,495 64</u>

Expenditure:

Film Board Activities—			
Films and Prints completed and in Process	770,608 47		
Underabsorbed Production Expenses	222,709 48		
Production and Distribution of Still Prints, Displays, etc. ..	<u>67,717 72</u>		
		1,061,035 67	
Film Distribution Expenses		741,205 58	
Administration Expenses, including costs of surveys		<u>242,838 15</u>	
			2,045,079 40
			<u>122,416 24</u>

Add—

Other Income:			
Rents and Royalties		45,281 68	
Miscellaneous		11,774 80	
Prior Years' Adjustments		<u>24,116 99</u>	
			81,173 47
			<u>203,589 71</u>

Deduct—

Amount transferred to Government Revenue Account.....	115,148 45
---	------------

(Net) amount, representing accretion in assets, transferred to
Government of Canada—Account

Capital	83,302 86	
Operating	<u>5,138 40</u>	
		<u>\$ 88,441 26</u>

1949-50

PUBLIC ACCOUNTS

PART II

X

ROYAL CANADIAN MOUNTED POLICE

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

ROYAL CANADIAN MOUNTED POLICE

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:

Expenditures—		
Ordinary		15,970,903 65
Revenues—		
Ordinary	1,431,189 87	
Special Receipts	84,789 84	
		<u>1,515,979 71</u>
Net Charge		<u>\$ 14,454,923 94</u>

Transactions as reflected in the Open Accounts of Canada

	March 31, 1949	1949-50 Transactions (Net)	March 31, 1950
LIABILITIES			
[9] Floating Debt—			
(a) Outstanding Cheques and Warrants	30 28	6 90	37 18
[10] Deposit and Trust Accounts—			
(c) Miscellaneous	87,506 52	2,698 94	84,807 58
[11] Insurance, Pension and Guaranty Accounts—			
(c) Pension and Retirement Funds	833,855 31	236,661 07	1,070,516 38
[12] Deferred Credits	87,450 08	39,255 14	48,194 94
[13] Sundry Suspense Accounts	212 38	102 15	314 53
	<u>\$1,009,054 57</u>	<u>\$ 194,816 04</u>	<u>\$1,203,870 61</u>

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada in Part I of this Report. Details of Open Accounts will be found on page X-10 of this section.

REVENUES

Comparative Summary

	1949-50	1948-49
Ordinary Revenue—		
A Privileges, Licences and Permits	521 11	601 38
B Proceeds from Sales	1,084 00	3,025 88
C Services and Service Fees	1,306,903 13	1,268,872 79
D Refunds of Expenditure	51,950 35	52,488 13
E Miscellaneous	70,731 28	24,655 33
Total Ordinary	<u>1,431,189 87</u>	<u>1,349,643 51</u>
Special Receipts—		
F War and Demobilization Receipts	84,789 84	78,577 81
Grand Total	<u>\$1,515,979 71</u>	<u>\$1,428,221 32</u>

Details

Ordinary Revenue—

A Privileges, Licences and Permits: Rentals	521 11
B Proceeds from Sales: Horses, \$752.50; sundries \$331.50	1,084 00
C Services and Service Fees:	

Repayment for police services

(Amounts represent payment for twelve-month period to date shown unless otherwise stated)

Provinces:

Nova Scotia—6 months to May 31, 1949	82,500 00
Prince Edward Island—May 31, 1950	51,800 00
New Brunswick—6 months to September 30, 1949	80,500 00
Manitoba—March 31, 1950	175,000 00
Saskatchewan—March 31, 1950	275,000 00
Alberta—March 31, 1950	340,000 00

Municipalities:

Prince Edward Island	
Souris—March 31, 1950	1,400 00
New Brunswick	
Campbellton—March 31, 1950	9,800 00
Chatham—May 31, 1950	5,600 00
Dalhousie—March 31, 1950	4,200 00
Newcastle—May 25, 1949 to March 31, 1950	5,323 28
St. Andrews—May 31, 1950	1,200 00
St. Stephen—13 months to March 31, 1950	6,000 00
Shediac—July 14, 1950	1,400 00
Extras—June 27, 1949 to September 26, 1949	352 88
Sussex—June 30, 1950	4,200 00

Manitoba

Beausejour—November 30, 1949	1,200 00
Carberry—October 31, 1949	1,200 00
Carman—August 31, 1950	2,000 00
Charleswood—November 30, 1949	3,000 00
Dauphin—December 31, 1949	5,000 00
Emerson—5 months to May 31, 1949	416 70
Flin Flon—6 months to March 31, 1950	3,500 00
Gimli—October 31, 1949	1,200 00
Grand Beach—May 15, 1949 to September 15, 1949	940 00
Killarney—January 31, 1950	1,320 00
Manitou—April 30, 1950	1,000 00
Melita—May 31, 1950	1,000 00
Minnedosa—13 months to January 31, 1951	2,883 33
Portage la Prairie—January 31, 1950	8,400 00
Russell—April 30, 1950	1,000 00
Selkirk—December 31, 1949	4,000 00
Extras—June 20, 1949 to September 30, 1949	282 19
Swan River—6 months to November 30, 1949	700 00
Tuxedo—6 months to October 31, 1949	2,400 00
Victoria Beach—June 1, 1949 to September 15, 1949	408 50
Virden—March 31, 1950	2,000 00
Winnipeg Beach—6 months to September 30, 1949	1,700 00

Saskatchewan

Assiniboia—May 31, 1950	1,200 00
Biggar—March 31, 1950	2,800 00
Canora—April 17, 1950	2,800 00
Delisle—13 months to April 30, 1950	1,516 67
Eston—June 30, 1950	1,200 00
Foam Lake—15 months to June 30, 1950	1,750 01
Gravelbourg—March 31, 1950	1,400 00
Hudson Bay—June 30, 1950	1,200 00
Humboldt—March 31, 1950	4,200 00
Indian Head—March 31, 1950	1,000 00
Kamsack—6 months to June 30, 1950	2,100 00
Kindersley—May 31, 1950	2,400 00
Lloydminster—June 30, 1950	4,800 00
Maple Creek—15 months to June 30, 1950	1,750 00
Meadow Lake—April 30, 1950	2,400 00

Saskatchewan—*Concluded*

Melfort—March 31, 1950	4,200 00
Melville—June 30, 1950	5,100 00
Moosomin—June 30, 1950	1,200 00
North Battleford—April 30, 1950	6,000 00
Radville—March 31, 1950	1,400 00
Rosetown—March 31, 1950	2,800 00
Rosthern—6 months to September 30, 1949	600 00
Shaunavon—10 months to March 31, 1950	2,333 33
Tisdale—March 31, 1950	2,800 00
Watrous—March 31, 1950	2,800 00
Weyburn—March 31, 1950	7,600 00
Wilkie—March 31, 1950	1,400 00
Yorkton—March 31, 1950	7,900 00
Extras—June 15, 1949 to November 15, 1949	583 33

Alberta

Brooks—February 28, 1950	1,200 00
Camrose—March 31, 1950	5,600 00
Claresholm—15 months to June 30, 1950	3,500 00
Drumheller—June 30, 1950	5,500 00
Extras—April 1, 1949 to December 31, 1949	750 00
Gleichen—May 31, 1950	700 00
Grande Prairie—June 30, 1950	3,921 92
High River—August 31, 1950	4,200 00
Innisfail—April 30, 1950	1,200 00
Macleod—March 31, 1950	2,800 00
Nanton—May 31, 1950	1,200 00
Okotoks—June 30, 1950	1,200 00
Olds—February 28, 1950	1,200 00
Peace River—June 30, 1950	1,400 00
Red Deer—March 31, 1950	8,400 00
St. Albert—April 30, 1950	1,400 00
St. Paul—March 31, 1950	1,400 00
Stettler—June 30, 1950	2,400 00
Three Hills—June 30, 1950	1,200 00
Vegreville—April 30, 1950	2,800 00
Vermilion—10 months to April 30, 1950	1,500 00
Wetaskiwin—March 31, 1950	4,200 00
Department of National Defence—Naval Services—For guarding H.M.C. dockyards, January 1, 1949 to September 30, 1949	80,770 99

1,306,903 13

As authorized by individual Orders in Council, agreements were entered into with several provinces whereby the Royal Canadian Mounted Police undertook the policing of these provinces. P.C. 286 of February 9, 1939, authorized the Commissioner under the authority of the Minister to enter into agreements with municipalities for the policing thereof. The provinces and municipalities concerned are detailed above, with payments made by them during 1949-50 for such services.

D Refunds of Previous Years' Expenditures:

Return of empty oil containers	6,436 48
Refund of Provincial Gasoline Tax	13,879 20
Repayment by Provinces for various investigations	5,656 27
Repayment for services rendered other Departments in the previous fiscal year	15,492 83
Sundries	10,485 57

51,950 35

E Miscellaneous:

Officers' Pension Fund:	
Abatements from Pay	17,028 36
Abatements from Pension	2,382 81
Contributions transferred from Royal Canadian Mounted Police Provincial Pension Fund	19,411 17
Purchases of Discharge	42,591 61
Fines and Forfeitures:	8,590 50
Criminal Code of Canada	101 50
Seized Money	36 50
	138 00

70,731 28

The amount of \$42,591.61 represents the transfer from the Royal Canadian Mounted Police Provincial Pension Fund (see page X-11) of certain pension contributions of members of the Force who were former members of Provincial Police Services and have retired from the Force on pension.

Total Ordinary	1,431,189 87
Special Receipts—	
F War and Demobilization Receipts:	
Fines and forfeitures: Foreign Exchange Control Board Regulations	84,789 84
Grand Total	<u>\$1,515,979 71</u>

Certified correct.

S. T. WOOD,
Commissioner,
Royal Canadian Mounted Police.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
X-5	392	General Administration	302,207 00	272,449 03	280,880 40
X-6	393	*Land Services	14,885,945 00	13,524,325 79	11,439,459 93
	894				
	710				
	895				
X-8	394	*Marine Services	1,331,070 00	846,923 16	768,461 00
X-9	395	*Aviation Services	189,677 00	159,135 14	158,116 57
X-9	396	Grant to the Chief Constables' Association of Canada	500 00	500 00	500 00
PENSIONS AND OTHER BENEFITS					
X-9	397	To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty	36,000 00	29,202 54	23,386 44
X-9	398	*Pensions to families of members of the Mounted Police who have lost their lives while on duty	6,973 00	6,969 13	6,973 82
X-10	399	Pension to Basil Burke Currie	685 00	684 20	684 20
X-10	400	Pension to Annie A. Greer	254 00	253 61	253 61
X-10	Stat.	Pensions under the Royal Canadian Mounted Police Act	1,130,461 05	1,130,461 05	1,036,602 59
		Expenditures: from Appropriations not required for 1949-50			1,723 97
Total Ordinary			<u>\$17,883,772 05</u>	<u>\$15,970,903 65</u>	<u>\$13,717,042 53</u>

* Complete title is shown in the following details.

Votes 392 and 894 General Administration

	Estimates	Allotments	Expenditures
Salaries	73,575 00	73,575 00	68,931 61
A Pay	145,128 00	145,128 00	135,905 94
B Housing and Quarters	10,000 00	10,000 00	2,227 47
Clothing and Equipment	4,935 00	4,935 00	4,191 63
Travelling Expenses and Transportation	5,000 00	5,000 00	1,364 58
C Allowances, including Billeting, Messing and Provisions	63,569 00	63,569 00	59,827 80
	<u>\$ 302,207 00</u>	<u>\$ 302,207 00</u>	<u>\$ 272,449 03</u>

This vote was provided for salaries of civilians, and pay and allowances and expenses of officers and men of the Force in connection with Administration Services at Ottawa.

As at March 31, 1950 there were 23 civilian salaried employees being paid from this vote, of whom 20 were permanent and 3 temporary.

A Rates of pay are authorized by the Governor in Council under provisions of the Royal Canadian Mounted Police Act, c. 160, R.S., as amended. The strength of the General Administration in the various commissioned and non-commissioned ranks as at March 31, 1950 was as follows: 1 commissioner, 1 deputy commissioner, 2 superintendents, 3 inspectors, 1 sub-inspector, 8 staff sergeants, 20 sergeants and 16 corporals.

The annual rates of pay for commissioned officers are as follows: Commissioner, \$10,821.25; Deputy Commissioner, \$6,865; Assistant Commissioner, \$4,421.25; Superintendent, Surgeon or Veterinary Surgeon, \$3,511.25-\$3,941.25, with annual increases of \$200; Inspector, Detective Inspector, Assistant Surgeon, Assistant Veterinary Surgeon, \$2,961.25-\$3,361.25, with annual increases of \$100; Sub-Inspector, \$2,821.25.

The daily rates of pay for other ranks are as follows: Staff Sergeant, \$6-\$6.50; Sergeant, \$5.75; Corporal, \$5; Constable, 1st Class, \$4.25-\$4.50 with annual increases of 50 per diem; Constable, 2nd Class, \$4; Constable 3rd Class (over 21 years of age) \$3.75, (under 21) \$3.50.

The pay of Special Constables, which is at rates authorized by the Minister, ranges from \$75 to \$300 per month, according to qualifications and duties.

B This allotment provides for the cost of electric light, electric power and fuel for private quarters of officers and also rent for private quarters of officers who live in leased apartments and houses.

C Expenditures represent payments of allowances to members of the Force as authorized by the Governor in Council under the Royal Canadian Mounted Police Act, c. 160, R.S., as amended.

Under P.C. 50/2766 of November 4, 1938, and amendments thereto, allowances may be granted to members of the Force in lieu of quarters, fuel, rations, light, etc., or of all of them where they cannot be provided by the Force, and where such allowances are deemed to be an economy in the public interest or where the requirements of the service will be best served by granting them.

Allowances are in no case to exceed the cost of services which the Government would otherwise have to provide, nor the following maxima: (a) general living allowance (in lieu of quarters, rations, fuel and light combined): officers at rates as authorized by the Minister; non-commissioned officers and constables, married, \$2.90 per diem, single, \$1.90 per diem; (b) ration allowances: all ranks—married, \$1.70 per diem, single, 85 cents per diem; (c) meal allowances: officers at rates as authorized by the Minister; non-commissioned officers and constables, \$1.75 or \$2 per diem, according to location.

The Minister may grant other allowances as may be required in the public interest, and as may be deemed advisable from time to time. In special circumstances, such allowances have been granted to officers of the Force as authorized by the Minister. Generally, they consist of rent allowances to officers who own their houses, also general living allowances at rates governed by prevailing conditions in localities in which the officers are stationed for duty.

P.C. 128/2936 of November 19, 1934, as amended by P.C. 109/2420 of September 17, 1936, authorizes retiring allowances in lieu of quarters, rations, fuel and light to officers of the Force whilst on retiring leave pending pension. The rates by rank of these allowances are as follows: deputy commissioner, \$170 per month; assistant commissioner, \$155 per month; superintendent, \$145 per month; inspector, \$130 per month.

Votes 393, 710 and 895 Land Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses

	Estimates	Allotments	Expenditures
A Salaries	848,294 00	905,294 00	883,305 75
A Pay	5,907,872 00	5,660,189 00	5,381,708 20
B Protection and Security—Corps of Commissionaires....	950,000 00	950,000 00	812,681 35
C Housing and Quarters	807,000 00	795,014 00	710,602 67
D Clothing and Equipment	793,600 00	793,600 00	559,339 23
E Medical Services	160,000 00	175,000 00	175,000 00
F Travelling Expenses, including Investigations and Equipment	946,464 00	946,464 00	741,011 16
G Allowances, including Billeting, Messing and Provisions	2,391,179 00	2,391,179 00	2,319,116 81
H Transport—Land and Inland Water	992,537 00	1,037,537 00	1,023,376 81
Freight and Express	106,000 00	131,000 00	125,535 39
Printing, Stationery and Office Equipment	208,519 00	242,519 00	225,713 85
I Communication Services	367,080 00	367,080 00	327,993 89
J Contingencies	108,000 00	108,000 00	89,952 38
Acquisition or Construction of Buildings, Works and Structures	299,400 00		
Quebec City—Extension to garage		1,800 00	1,795 00
Rockcliffe—			
Paving of roadway		15,000 00	90 21
Paid to Department of Public Works for advertising in connection with contract.			
Garage for Bus		13,500 00	77 22

	Estimates	Allotments	Expenditures
Paid to Department of Public Works for advertising in connection with contract.			
Projects under \$5,000		12,450 00	2,399 20
		40,950 00	2,566 63
Long Island—New cottage for R.C.M.P. summer camp		2,700 00	2,555 29
Toronto—Purchase of Quarters for Officer Commanding		17,683 00	17,682 69
Payment was made to Mrs. Enor Coon Sutherland.			
Winnipeg—Addition to garage		45,000 00	
Regina—			
Asphalting drill square		15,075 00	15,070 75
Contract: (through Department of Public Works)			
Bird Construction Co., Ltd., \$15,070.75; payment in full.			
Concrete tunnel, Central Heating Plant		110,000 00	49,452 42
Contract: (through Department of Public Works)			
Bird Construction Co., Ltd., \$53,266.18; payments, including final payment, \$48,161.83.			
Crime Detection Laboratory		60,000 00	
Fire Protection for buildings		6,000 00	
		191,075 00	64,523 17
La Ronge—Erection of Garage		991 00	932 25
Cumberland House—Purchase of Detachment Quarters .		2,000 00	
Peace River—Four-car garage		12,000 00	6,498 27
Contract: (through Department of Public Works)			
George Clarke \$6,394; payment in full.			
Fort Chipewyan—Purchase of land		70 00	
Chesterfield Inlet—Materials for 2 dwellings		5,600 00	4,640 00
Project under \$5,000		2,500 00	
		8,100 00	4,640 00
Hay River—Erection of combination quarters and dwelling		20,000 00	19,816 26
Contract for material: Prefabricated Homes Co., Montreal, \$12,127.44; payment in full.			
The Department of Public Works was paid \$6,490.82 for erection of building, etc.			
Spence Bay—Erection of Quarters and warehouses		7,500 00	6,942 50
This amount was paid to Prefabricated Homes Co., Montreal, for material and freight charges.			
Fort Smith—Projects under \$5,000		3,400 00	121 00
Aklavik—Projects under \$5,000		2,800 00	
Good Hope—Purchase of property		3,000 00	
Minto—Erection of combination quarters and dwelling		20,000 00	16,915 24
Contract for material and freight charges:			
Prefabricated Homes Co., Montreal, \$14,591.69; payment in full.			
Mayo—Purchase of lots and building		4,000 00	4,000 00
Payment was made to Mrs. Martha M. Mast.			
Total Acquisition or Construction of Buildings, Works and Structures	299,400 00	383,069 00	148,988 30
	\$ 14,885,945 00	\$ 14,885,945 00	\$ 13,524,325 79

As at March 31, 1950, there were 686 civilian salaried employees being paid from this vote, of whom 67 were permanent and 619 temporary.

A Commissioned officers are appointed by the Governor in Council, and non-commissioned officers, constables and special constables, by the Commissioner. The following was the strength in the various commissioned and non-commissioned ranks at March 31, 1950: 8 assistant commissioners, 14 superintendents, 49 inspectors, 19 sub-inspectors, 51 staff sergeants, 205 sergeants, 570 corporals, 1,942 constables, 340 special constables. General rates of pay are given under Vote 392.

P.C. 90/100, January 11, 1950, authorized the appointment of former Deputy Commissioner F. J. Mead as the representative of the Canadian Government at a conference to be held by the Government of the Province of British Columbia to enquire into the Doukhobor situation in that Province, and that he be paid at the rate of \$40 per diem, plus travelling expenses while he is attending the said conference, providing his pension is discontinued during the period of his re-employment. He received \$4,680 as pay for the period, December 5 to March 31, inclusive, and travelling expenses of \$889.29.

- B Expenditures represent payment for services of the Canadian Corps of Commissionaires and the British Columbia Corps of Commissionaires in connection with the protection of Federal Government buildings and property. P.C. 119/3633 of July 21, 1949, authorized the Commissioner, Royal Canadian Mounted Police, to enter into agreements for such services. The hourly rate is 5 cents below that authorized by the Governor in Council for the class of labour in any municipality or location in which the Commissionaires' service is being supplied with a minimum rate of 60 cents and a maximum rate of 75 cents and 4 cents additional for non-commissioned officers, plus 6½ cents for administrative services.
- C Expenditures were for supplies and repairs, electric light, fuel, gas, water, etc., for barracks throughout Canada, including payments for electric light, fuel, gas, rent, etc., for the private quarters of officers.
- D Expenditures were for ammunition, firearms, laundry service, tailor shop supplies, uniforms and kit.
- E T.B. 358315, February 3, 1949, authorized the Commissioner to arrange with the Department of Veterans Affairs to provide medical and dental facilities as authorized under the Police regulations; the cost of such facilities to be paid to that Department on a lump sum basis in an amount estimated to cover such cost. This payment was for the current fiscal year.
- F Expenditures were for aeroplane, bus and railway fares, purchases of scientific instruments, secret service and travelling expenses.
- G The cost of rations for men in barracks where messes have been established is paid to the officers commanding the several divisions in the form of mess ration allowances at varying rates based on the number and cost of meals served. General rates of allowances are given under Vote 392.
- H Expenditures include the purchase of 135 cars, 2 jeeps, 2 snowmobiles, 3 trucks and 4 motorcycles, at a net cost of \$247,097.14, after deducting allowances of \$72,401.07 for 119 used cars, 2 trucks and 3 motorcycles.
- I An amount of \$153,238.08 was expended from this primary for the extension of Police radio facilities in the Maritime Provinces.
- J Expenditures were for analysts' fees, court and legal fees, maintenance and transportation expenses of prisoners, grants, training equipment, magazine and newspaper subscriptions, etc.

Vote 394 Marine Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses

	Estimates	Allotments	Expenditures
A Pay	436,495 00	436,495 00	418,077 51
B Ships and Shore Furnishings and Supplies	106,230 00	106,230 00	72,113 61
Clothing and Equipment	35,700 00	35,700 00	22,283 80
Travelling Expenses	10,000 00	10,000 00	2,275 50
C Allowances, including Billeting, Messing and Provisions ..	221,976 00	221,976 00	148,773 09
D Ships Maintenance	494,644 00	494,644 00	176,367 38
Freight and Express	5,800 00	5,800 00	1,545 25
Contingencies	20,225 00	20,225 00	5,487 02
	<u>\$1,331,070 00</u>	<u>\$1,331,070 00</u>	<u>\$ 846,923 16</u>

- A The following was the strength in the various commissioned and non-commissioned ranks at March 31, 1950: 1 superintendent, 5 inspectors, 9 staff sergeants, 11 sergeants, 24 corporals, 67 constables, 94 special constables. General rates of pay are given under Vote 392.
- B Expenditures were for ships' stores and electricity.
- C General rates of allowances are given under Vote 392.
- D Expenditures were for fuel oil and gasoline, lubricating oil and grease, ships' repairs and parts.

Vote 395 Aviation Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses

	Estimates	Allotments	Expenditures
A Pay	47,965 00	47,965 00	44,793 38
Housing and Quarters	5,300 00	5,300 00	4,258 59
Allowances, including Billeting, Messing and Provisions	12,702 00	12,702 00	4,140 30
B Aircraft Maintenance	93,450 00	86,944 00	76,775 65
Contingencies	6,500 00	6,500 00	24 50
C Acquisition of Aircraft	23,760 00	30,266 00	29,142 72
	<u>\$ 189,677 00</u>	<u>\$ 189,677 00</u>	<u>\$ 159,135 14</u>

A The following was the strength in the various commissioned and non-commissioned ranks at March 31, 1950: 1 inspector, 1 staff sergeant, 5 sergeants, 4 corporals, 1 constable, 8 special constables. General rates of pay and allowances are given under Vote 392.

B Expenditures were for ground equipment, gasoline, oil and grease, general maintenance and overhaul of aircraft.

C The De Havilland Aircraft of Canada, Ltd., Toronto, was paid this amount for a DHC2 Beaver aircraft.

Vote 396 Grant to the Chief Constables' Association of Canada.....	500 00
Expenditures.....	\$ 500 00

PENSIONS AND OTHER BENEFITS

Vote 397 To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty.....	36,000 00
Expenditures.....	\$ 29,202 54

Compensation is approved by individual Orders in Council on the recommendation of the Canadian Pension Commission.

Vote 398 Pensions to families of members of the Mounted Police who have lost their lives while on duty:—

	Estimates	Expenditures
Mrs. Mary Emma Bossange	457 00	456 25
Mrs. Margaret Johnson Brooke	840 00	840 00
Mrs. Margaret Cox	411 00	410 63
Mrs. Victoria Desjardins	411 00	411 00
Mrs. Georgina Harrison	677 00	676 50
Mrs. Letitia Kennedy	424 00	423 50
Mrs. Nora Jean Massan	300 00	300 00
Mrs. Margaret Nicholson	548 00	547 50
Mrs. Catherine Mildred Ralls	676 00	675 25
Mrs. Doris Freda Sampson	816 00	816 00
Mrs. Madelaine Mary Shoebotham	810 00	810 00
Mrs. Eunice Wainwright	603 00	602 50
	<u>\$ 6,973 00</u>	<u>\$ 6,969 13</u>

Vote 399 Pension to Basil Burke Currie.....	685 00
Expenditures.....	<u>\$ 684 20</u>

Vote 400 Pension to Annie A. Greer.....	254 00
Expenditures.....	<u>\$ 253 61</u>

Pensions under the Royal Canadian Mounted Police Act, c. 160, R.S., as amended.....\$1,130,461 05

This comprises payment of statutory service pensions to officers, non-commissioned officers and constables of the Force; pensions to widows and compassionate grants to children of deceased officers; pensions to widows and compassionate grants to children of officers, non-commissioned officers and constables who have lost their lives on duty.

Comparative Statement of Accounts Receivable

	March 31, 1950	March 31, 1949
Current Year	4,206 98	6,845 36
Previous Years—Collectable	13,692 24	19,139 34
—Uncollectable	10,592 68	9,128 71
	<u>\$ 28,491 90</u>	<u>\$ 35,113 41</u>

A list of items in excess of \$1,000 in Previous Years—Uncollectable was given on page W-11, in Public Accounts 1948.

OPEN ACCOUNTS

	Cr. Balance Mar. 31, 1949	Debit	Credit	Cr. Balance Mar. 31, 1950
[9] Floating Debt				
(d) Outstanding Cheques and Warrants—				
A Outstanding Imprest Account Cheques—				
Royal Canadian Mounted Police	30 28		6 90	37 18
[10] Deposit and Trust Accounts				
(c) Miscellaneous—				
B Royal Canadian Mounted Police Benefit				
Fund Account	87,506 52	72,660 14	69,961 20	84,807 58
[11] Insurance, Pension and Guaranty				
Accounts				
(c) Pension and Retirement Funds—				
C Royal Canadian Mounted Police Dependents'				
Pension Fund	833,827 93	25,495 85	231,763 14	1,040,095 22
D Retirement Fund—Royal Canadian Mounted				
Police	27 38	1,893 55	9,862 62	7,996 45
E Royal Canadian Mounted Police Pension				
Account		719 38	23,144 09	22,424 71
	<u>833,855 31</u>	<u>28,108 78</u>	<u>264,769 85</u>	<u>1,070,516 38</u>

	Cr. Balance Mar. 31, 1949	Debit	Credit	Cr. Balance Mar. 31, 1950
[12] Deferred Credits				
F Royal Canadian Mounted Police Provincial Pension Fund	87,450 08	44,259 98	5,004 84	48,194 94
[13] Sundry Suspense Accounts				
G Unclaimed Cheques Suspense—Royal Canadian Mounted Police	212 38			212 38
H Royal Canadian Mounted Police Suspense ..		241 82	343 97	102 15
	212 38	241 82	343 97	314 53
	<u>\$1,009,054 57</u>	<u>\$ 145,270 72</u>	<u>\$ 340,086 76</u>	<u>\$1,203,870 61</u>

A At the close of the fiscal year, each imprest account is examined by the official in charge, and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and deposited herein. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.

B This account was authorized under the provisions of the Royal Canadian Mounted Police Act, c. 160, R.S., as amended. All moneys received by personnel of the Force in connection with the performance of their duties, over and above their pay and allowances, are deposited to the Fund, and benefits are payable therefrom as directed by P.C. 7/1948 of August 1, 1936, and amendments thereto. The closing balance includes an amount of \$40,900 which represents bonds held in the custody of the Minister of Finance, but does not include the value of £1,620.5.8 in British Government Savings Bonds held in the name of the Commissioner, Royal Canadian Mounted Police by the Bank of Montreal, London, England.

C This fund was established under the provisions of Part IV of the Royal Canadian Mounted Police Act, c. 160, R.S., as amended, whereby a widows' and dependents' pension fund is maintained by 5 per cent contributions thereto from the pay of constables. Credits consist of contributions, \$196,011.52; interest for the year ended March 31, 1950, credited hereto by the Department of Finance, \$35,658.61, and interest collected from contributors in respect of delayed payments, \$93.01. Debits are withdrawals of contributions, \$22,260.55 and pensions to dependents, \$3,235.30.

D Credits in Retirement Fund, Royal Canadian Mounted Police, comprise contributions of employees not paid through Central Pay Office. These employees are Special Constables and civilian employees, who, under Part VII of an Act to amend the Royal Canadian Mounted Police Act, c. 28, 1948, are deemed to be employed in the Civil Service for the purposes of the Civil Service Superannuation Act.

E This account is maintained for transactions in respect of pensions under Part V of an Act to amend the Royal Canadian Mounted Police Act, c. 28, 1948. Under this amendment, a new contributory scheme of pensions for members of the Force was established and came into force by proclamation on March 1, 1949.

Credits consist of contributions, \$22,943.28 and interest credited hereto during the fiscal year by the Department of Finance, \$200.81. Debits are withdrawal allowances, \$657.12 and gratuities, \$62.26.

F The Royal Canadian Mounted Police Act, c. 160, R.S., as amended, directs that service of officers and constables of former provincial police forces taken over by the Royal Canadian Mounted Police may count for pension purposes, subject to payment therefor. Payment for this prior service was in some instances made by the provinces concerned, and in others by the personnel, and the amounts were credited to this account. As pensions to these men are a direct charge to the Consolidated Revenue Fund, the amount to the credit of each man is transferred to Revenue when he is pensioned. Withdrawals also represent payments to time-expired personnel not eligible for pension.

G All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue are credited to this account pending claims therefor.

H Receipts which cannot be allocated immediately are credited to this account pending clearance to the proper accounts.

**Civilian Employees Receiving Salaries at Annual Rates of \$3,000 or over,
and Commissioned Officers**

The first list contains the names and annual salary rates of all civilian employees who were receiving \$3,000 or over as at March 31, 1950. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list contains the names and per annum rates of pay of all commissioned officers on strength at March 31, 1950.

Civilian employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Anderson, A. J.	\$ 4,080 00		Steadman, H. F.	3,210 00	
Doyle, C. J.	3,060 00		Tremblay, A. H.	3,360 00	
Hann, G. T.	6,000 00		Warnock, R. G.	5,186 25	
Lynch, J. A.	4,980 00		Wilson, W. R.	4,740 00	\$ 1,162 19
Ranger, E. A.	3,360 00		Wright, W.	3,060 00	

Commissioned Officers and per annum rates of pay

	Rates of Pay per annum		Rates of Pay per annum		Rates of Pay per annum
Wood, S. T., Com- missioner	\$10,821 25	Forbes, H. C.	2,961 25	McCombe, D. J. ..	2,821 25
Gray, C. K., Asst. Commissioner	6,865 00	Forrest, D. O.	3,361 25	McGibbon, D. L. ..	3,941 25
Anderson, N.	3,941 25	Fraser, J. P.	3,541 25	McKinnon, D. A. ...	3,361 25
Anthony, M. F. E. ...	3,941 25	Fraser, W. G.	2,821 25	Monaghan, W. J. ...	3,261 25
Archer, G. J.	3,361 25	Goldsmith, C. W. J.	2,821 25	Mudiman, T. E. ...	2,821 25
Armitage, R.	4,421 25	Goodman, A.	3,741 25	Nevin, W. H. G. ...	3,161 25
Ascah, A. R.	3,161 25	Graydon, L. S.	2,821 25	Nichols, H. G.	3,361 25
Batch, C.	3,361 25	Guernsey, T. M. ...	2,821 25	Nicholson, L. H. ...	4,421 25
Bayfield, C. H.	2,821 25	Hall, K. W. N.	3,161 25	Parsons, A. W. ...	3,261 25
Belcher, A. T.	4,421 25	Hanson, R. P. B. ...	3,161 25	Peacock, J. A.	3,261 25
Belec, R. J.	3,061 25	Harris, J. B.	3,061 25	Pearson, E. H.	3,941 25
Bella, J. M.	3,361 25	Harvey, C. H.	2,821 25	Porter, E.	3,061 25
Bingham, L.	3,261 25	Harvison, C. W. ...	3,941 25	Poudrette, J. H. T.	3,361 25
Bird, J. D.	4,421 25	Healey, J.	3,941 25	Prime, G. H.	2,821 25
Bordeleau, J. R. W.	3,261 25	Herman, R. J.	3,161 25	Reader, J. A.	3,161 25
Brady, J. W. M.	3,361 25	Howe, J.	3,941 25	Regan, F. A.	3,361 25
Brakefield-Moore, E.	3,361 25	Karrow, R. F.	3,261 25	Rivett-Carnac, C. E.	4,421 25
Brunet, J.	4,421 25	Kelly, W. H.	3,061 25	Roberts, G. C.	3,161 25
Buchanan, W. E. ...	3,261 25	Kirk, C. N. K. ...	3,361 25	Savoie, J. P. A. ...	4,421 25
Bullard, S.	3,941 25	Laberge, M. T.	2,821 25	Shakespeare, K. ...	2,961 25
Cassivi, A. H.	3,161 25	Langton, H. G.	3,261 25	Spalding, F. S. ...	3,161 25
Chard, T. W.	3,941 25	Lapointe, L. M. ...	3,161 25	Spanton, H. J.	2,961 25
Chisholm, W. C. V.	2,821 25	Lariviere, O.	3,941 25	Steinhauer, J. R. ...	2,821 25
Churchill, N. W. ...	3,261 25	Larsen, H. A.	3,261 25	Stevenson, E. H. ...	2,821 25
Churchman, J. A. ...	3,261 25	Lee, J. D.	2,821 25	Stevenson, J. A. ...	3,061 25
Cooper, H. S.	3,061 25	Lemieux, J. R.	3,361 25	Story, J. C.	3,361 25
Courtois, N.	3,941 25	Leopold, J.	3,361 25	Taylor, W. M.	2,821 25
Cox, P. B.	3,161 25	Lindsay, M. F. A. ...	3,361 25	Thivierge, J. A. A.	2,821 25
Cruikshank, J. S. ...	3,161 25	Lockwood, K. M. ...	3,061 25	Thrasher, J. F.	3,941 25
Curleigh, J. M.	3,941 25	Lucas, E. J.	3,261 25	Usborne, P.	2,821 25
Denton, L. A.	2,821 25	Lydall, E. J.	2,821 25	Watson, L. J. C. ...	3,061 25
Dick, W.	3,061 25	MacDonell, C. B. ...	3,161 25	Williams, W. H. ...	3,361 25
Engel, G. R.	2,821 25	MacNeil, R. A. S. ...	3,161 25	Wilson, R. S. S. ...	3,541 25
Fitzsimmons, W. J.	3,061 25	Mathewson, H. P. ...	3,361 25	Wonnacott, R. W. ...	3,261 25
		Maxted, H. A.	3,261 25	Zaneth, F. W.	4,421 25
		McClellan, G. B. ...	3,941 25		

Suppliers receiving \$10,000 or over from this Department

NOTE—Payments to contractors on public works contracts of \$5,000 or over are described in detail under the relevant votes and are therefore not included in the following list.

Alberta Government Telephones, \$15,637.71; Bell Telephone Company of Canada, \$11,953.17; British American Oil Co., Ltd., \$10,857.16; Government of Canada—Department of National Defence, \$337,170.17; Post Office Department, \$40,020.90; Department of Public Printing and Stationery, \$219,368.72; Department of Veterans Affairs, \$174,681.92; Canada Packers, Ltd., \$16,804.86; Canadian Bridge Co., Ltd., Walkerville, Ont., \$26,855; Canadian Corps of Commissioners, \$852,928.80; Canadian General Electric Co., Ltd., \$111,728.09; Canadian Industries, Ltd., \$35,867.74; Canadian Kodak Sales, Ltd., Toronto, \$12,293.42; Canadian National Carbon Co., Ltd., Toronto, \$10,802.44; Canadian National Railways, \$97,345.24; Canadian Pacific Airlines, \$21,644.32; Canadian Pacific Railway Company, \$120,886.62; Canadian Pratt & Whitney Aircraft Co., Ltd., Longueuil, Que., \$10,194.83; Carleton Hotel, Halifax, \$13,556.90; J. Clark & Son, Ltd., Fredericton, \$11,210.76; De Havilland Aircraft of Canada, Ltd., Toronto, \$37,332.20 (including amount shown under Vote 395); Diana Sweets, Ltd., St. John's, \$12,406.25; Dominion Motors, Ltd., \$11,486.98; Dominion Rubber Co., Ltd., \$20,008.26; Dominion Textile Co., Montreal, \$30,749.33; D. Grandmaitre, Eastview, Ont., \$15,587.24; Hartt Boot & Shoe Co., Ltd., Fredericton, \$75,343.06; Hield Bros., Ltd., Kingston, Ont., \$102,837.43; Hudson's Bay Co., \$70,266.78; Imperial Oil, Ltd., \$100,994.98; R. J. Logue, Sydney, N.S., \$11,102.26; MacDonald Bros., Aircraft Ltd., Winnipeg, \$10,153.50; Mackenzie Supply Co., Ltd., Regina, \$19,813.47; Manitoba Telephone System, \$11,842.82; Maritime Telegraph & Telephone Co., \$10,504.05; McColl-Frontenac Oil Co., Ltd., \$12,675.13; McCulloch Bros., & Co., Ltd., Montreal, \$16,758.14; Montreal Cottons, Ltd., Montreal, \$23,336.89; Northern Transportation Co., Edmonton, \$12,048.85; Paton Manufacturing Co., Ltd., Montreal, \$25,639.66; Prefabricated Homes Company, Montreal, Que., \$38,528.13 (including amounts shown under Vote 393); Regina Chevrolet Sales, Regina, \$10,828; City of Regina, \$14,410.06; Saskatchewan Government Telephone System, \$17,188.01; John B. Stetson Co. of Canada, Ltd., Brockville, Ont., \$12,039.10; Superline Oils, Ltd., Halifax, \$14,473.73; Taylor & Drury, Ltd., Whitehorse, Y.T., \$12,824.96; Trans-Canada Airlines, \$15,842.56; The C. Turnbull Co., Ltd., Galt, Ont., \$36,372.79; S. E. Woods, Ltd., Hull, Que., \$10,271.37; Workman Uniform Co., Ltd., Montreal, \$260,942.33; Whitehorse Inn & Cafe, Whitehorse, Y.T., \$13,277.

1949-50
PUBLIC ACCOUNTS

PART II
XX

DEPARTMENT OF THE SECRETARY OF STATE

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF THE SECRETARY OF STATE

Pursuant to the powers conferred by section 7 of the Department of Citizenship and Immigration Act, c. 16, 1949 (Second Session) and under authority of P.C. 273, January 18, 1950, the following provisions based on the Estimates for 1949-50 and granted by Parliament to defray expenses of the public service within the Department of the Secretary of State, applied, effective January 18, 1950, to the Department of Citizenship and Immigration; (a) Such portion of the moneys appropriated by Parliament under Vote 401, Departmental Administration, as is approved by Treasury Board; (b) Vote 402, Citizenship Registration Branch; (c) Vote 407, Citizenship Branch. With respect to item (a), no request was made to Treasury Board.

In accordance with the usual practice, the details of Revenues and Expenditures in respect of these Branches for the current fiscal year are shown in the section pertaining to the Department of Citizenship and Immigration.

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:

Expenditures—

Ordinary	1,600,449 62
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Revenues—

Ordinary	1,046,417 08
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Special Receipts	15,677 95
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	1,062,095 03
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Net Charge	\$ 538,354 59
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Transactions as reflected in the Open Accounts of Canada

	March 31, 1949	1949-50 Transactions (Net)	March 31, 1950
LIABILITIES			
[10] Deposit and Trust Accounts—			
(c) Miscellaneous	28,232 76		28,232 76
[13] Sundry Suspense Accounts	136 55	510 25	646 80
	\$ 28,369 31	\$ 510 25	\$ 28,879 56

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada in Part I of this Report. Details of Open Accounts will be found on page XX—8 of this section.

REVENUES

Comparative Summary

	1949-50	1948-49
Ordinary Revenue—		
A Privileges, Licences and Permits	922,728 51	933,830 37
B Proceeds from Sales	10,768 30	6,397 15
C Services and Service Fees	110,715 29	108,879 60
D Refunds of Expenditure	576 12	429 05
E Miscellaneous	1,628 86	2,430 12
Total Ordinary	1,046,417 08	1,051,966 29
Special Receipts—		
F War and Demobilization Receipts	15,677 95	12,027 20
Grand Total	\$1,062,095 03	\$1,063,993 49

Details

Ordinary Revenue—		
A Privileges, Licences and Permits:		
Companies: Charters and supplementary charters and limitation certificates to issued stock, \$168,176.95; surrender of letters patent, \$6,320, less paid to Department of Public Printing and Stationery for advertising in <i>Canada Gazette</i> , \$5,136	169,360 95	
Patents: Assignments, \$38,314.06; caveats, \$3,957.25; claims, \$11,768; final fees, \$211,309.29; filing fees, \$329,348.50; sundries, \$9,188.08	603,885 18	
Trade Marks, Designs and Copyrights: Copyrights, \$13,666.01; designs, \$3,567; renewal of trade marks, \$31,030.87; trade marks, \$91,065; trade mark assignments, \$5,103; sundries, \$5,050.50	149,482 38	
		922,728 51
B Proceeds from Sales:		
Patents: Subscriptions to <i>Patent Record</i> , \$5,803.58; sale of coupons relating to printed documents, \$4,964.72		10,768 30
C Services and Service Fees:		
Companies: Annual returns of companies, \$76,349.55; financial statements, \$5,245; sundries, \$2,698.55	84,293 10	
Patents: Copies, \$15,910.02; annual fee of Patent Agent, \$2,866; sundries, \$2,151.45	20,927 47	
Registrations: Certificates, copies and certified copies, \$3,451.62; sundries, \$375	3,826 62	
Trade Marks and Copyrights: Copies of trade marks, \$1,362.10; copies of copyrights, \$306	1,668 10	
		110,715 29
D Refunds of Previous Years' Expenditures		576 12
E Miscellaneous		1,628 86
Total Ordinary		1,046,417 08
Special Receipts—		
F War and Demobilization Receipts:		
Laurentian Terrace Hostel—Operating surplus for the period April 1 to September 30, 1949, \$8,067.48; cash surplus as at September 30, 1949, \$7,610.47		15,677 95
Grand Total		\$1,062,095 03

Certified correct.

C. STEIN,
Under-Secretary of State.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
XX-4	Stat.	Secretary of State—Salary and Motor Car Allowance.....	12,000 00	12,000 00	12,000 00
XX-4	401	Departmental Administration.....	171,195 05	168,343 37	144,788 88
	711				
	896				
	605				
XX-5	403	Companies Branch.....	68,013 71	67,290 45	64,126 85
XX-5	404	Trade Marks Branch.....	72,202 86	70,628 84	64,776 26
	606				
XX-5	405	Bureau for Translations.....	659,566 39	650,398 50	607,494 37
XX-5	406	Canada Temperance Act.....	1,500 00	1,500 00	4,366 20
PATENT AND COPYRIGHT OFFICE					
XX-6	408	Administration Division.....	46,755 91	45,500 11	45,355 27
XX-6	409	Patent Division.....	510,966 56	510,946 26	274,409 60
	712				
XX-6	410	Copyright and Industrial Designs Division....	16,762 25	15,735 90	20,831 35
XX-6	411	Patent Record Division.....	70,783 08	47,629 77	68,093 50
	607				
XX-7	412	Contribution to the International Office for the Protection of Industrial Property, International Copyright Union Office and Union for the Protection of Literary and Artistic Works.....	4,500 00	4,437 04	3,083 14
	608				
GENERAL					
XX-7	897	To provide for expenses in connection with the Bibliographic Centre (National Library).....	18,950 00	5,648 66	
XX-7		Transfer from Vote 90, Unforeseen Expenses (Department of Finance).....	50 72	50 72	428 33
XY-7	Stat.	Gratuities to families of deceased employees....	340 00	340 00	1,060 00
Total Ordinary.....			1,653,586 53	1,600,449 62	1,310,813 75
DEMOBILIZATION AND RECONVERSION					
XX-7		Transfer from Vote 100, Miscellaneous and Unforeseen Expenses (Department of Finance) —Laurentian Terrace Hostel Revolving Fund.....	1 00		
Grand Total.....			\$1,653,587 53	\$1,600,449 62	\$1,310,813 75

Salary of the Secretary of State, Hon. F. G. Bradley, Salaries Act, c. 24, 1944.....\$ 10,000 00
 Motor Car Allowance to the Secretary of State, Appropriation Act, No. 5, c. 61, 1931....\$ 2,000 00

Hon. F. G. Bradley received travelling expenses of \$2,851.46, which were charged as follows: \$1,599.46 to Vote 401, \$175 to Vote 404, \$300 to Vote 410; and \$450 to Vote 402, and \$327 to Vote 407, Department of Citizenship and Immigration.

Votes 401, 711, 896 and 605 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	129,170 00	129,170 00	129,170 00
Allotted From Vote 89, Salaries, etc.	5,275 05	5,275 05	5,275 05
Printing, Stationery and Office Equipment	16,600 00	16,600 00	14,226 62
Travelling Expenses	3,950 00	3,800 00	3,571 13
Telegrams and Telephones	3,500 00	3,650 00	3,620 82
Sundries	12,700 00	12,700 00	12,479 75
	\$ 171,195 05	\$ 171,195 05	\$ 168,343 37

As at March 31, 1950, there were 51 salaried employees being paid from this vote, of whom 27 were permanent and 24 temporary.

Vote 403 Companies Branch

	Estimates	Allotments	Expenditures
Salaries	61,035 00	61,035 00	61,035 00
Allotted from Vote 89, Salaries, etc.	2,478 71	2,478 71	2,478 71
Printing, Stationery and Office Equipment	3,000 00	3,000 00	2,358 90
Travelling Expenses	750 00	750 00	696 00
Sundries, including Telegrams and Telephones	750 00	750 00	721 84
	<u>\$ 68,013 71</u>	<u>\$ 68,013 71</u>	<u>\$ 67,290 45</u>

As at March 31, 1950, there were 27 salaried employees being paid from this vote, of whom 17 were permanent and 10 temporary.

Revenues arising from services provided through the above expenditures amounted to \$253,670.45 and included: charters and supplementary charters, \$163,040.95; annual returns of companies, \$76,349.55; surrender of letters patent, \$6,320; and financial statements, \$5,245.

Votes 404 and 606 Trade Marks Branch

	Estimates	Allotments	Expenditures
Salaries	61,680 00	61,680 00	61,680 00
Allotted from Vote 89, Salaries, etc.	742 86	742 86	742 86
Printing, Stationery and Office Equipment	8,000 00	8,050 00	6,528 33
Sundries, including Telegrams, Telephones and Travelling Expenses	1,780 00	1,730 00	1,677 65
	<u>\$ 72,202 86</u>	<u>\$ 72,202 86</u>	<u>\$ 70,628 84</u>

As at March 31, 1950, there were 31 salaried employees being paid from this vote, of whom 9 were permanent and 22 temporary.

Revenues arising from services provided through the above expenditures amounted to \$132,227.75 and included trade marks, \$91,065, and renewal of trade marks, \$31,030.87.

Vote 405 Bureau for Translations

	Estimates	Allotments	Expenditures
Salaries	629,445 00	629,445 00	629,445 00
Allotted from Vote 89, Salaries, etc.	13,121 39	13,121 39	13,121 39
Printing, Stationery and Office Equipment	8,000 00	8,000 00	6,058 73
Professional and Special Services	7,500 00	7,500 00	1,388 61
Sundries, including Telegrams, Telephones and Travelling Expenses	1,500 00	1,500 00	384 77
	<u>\$ 659,566 39</u>	<u>\$ 659,566 39</u>	<u>\$ 650,398 50</u>

As at March 31, 1950, there were 224 salaried employees being paid from this vote, of whom 129 were permanent and 95 temporary.

Vote 406 Canada Temperance Act.....	1,500 00
Expenditures.....	\$ 1,500 00

Payment was made to R. Vezina for legal services in connection with the enforcement of the Canada Temperance Act in Beauce County, Quebec.

PATENT AND COPYRIGHT OFFICE

Vote 408 Administration Division

	Estimates	Allotments	Expenditures
Salaries	38,807 00	38,807 00	38,807 00
Allotted from Vote 89, Salaries, etc.	1,348 91	1,348 91	1,348 91
Printing, Stationery and Office Equipment	5,000 00	5,000 00	3,916 38
Sundries, including Telegrams, Telephones and Travelling Expenses	1,600 00	1,600 00	1,427 82
	<u>\$ 46,755 91</u>	<u>\$ 46,755 91</u>	<u>\$ 45,500 11</u>

As at March 31, 1950, there were 14 salaried employees being paid from this vote, of whom 11 were permanent and 3 temporary.

Votes 409 and 712 Patent Division

	Estimates	Allotments	Expenditures
Salaries	271,545 00	271,545 00	271,545 00
Allotted from Vote 89, Salaries, etc.	17,621 56	17,621 56	17,621 56
Printing, Stationery and Office Equipment	220,000 00	219,400 00	219,400 00
Sundries, including Telegrams, Telephones and Travelling Expenses	1,800 00	2,400 00	2,379 70
	<u>\$ 510,966 56</u>	<u>\$ 510,966 56</u>	<u>\$ 510,946 26</u>

As at March 31, 1950, there were 121 salaried employees being paid from this vote, of whom 64 were permanent and 57 temporary.

Revenues arising from services provided through the above expenditures amounted to \$636,772.23, and included: filing fees, \$329,348.50; assignments, \$38,314.06; copies, \$15,910.02; final fees, \$211,309.29; claims, \$11,768; and subscriptions, \$5,803.58.

Vote 410 Copyright and Industrial Designs Division

	Estimates	Allotments	Expenditures
Salaries	12,435 00	12,435 00	12,435 00
Allotted from Vote 89, Salaries, etc.	777 25	777 25	777 25
Printing, Stationery and Office Equipment	3,000 00	2,950 00	1,948 45
Sundries, including Telegrams, Telephones and Travelling Expenses	550 00	600 00	575 20
	<u>\$ 16,762 25</u>	<u>\$ 16,762 25</u>	<u>\$ 15,735 90</u>

As at March 31, 1950, there were 6 salaried employees being paid from this vote, of whom 3 were permanent and 3 temporary.

Revenues arising from services provided through the above expenditures amounted to \$19,325.17 and included copyrights, \$13,666.01, and designs, \$3,567.

Votes 411 and 607 Patent Record Division

	Estimates	Allotments	Expenditures
Salaries	9,750 00	9,750 00	9,750 00
Allotted from Vote 89, Salaries, etc.	583 08	583 08	583 08
Printing, Stationery and Office Equipment	60,000 00	60,000 00	36,943 59
Sundries, including Telegrams, Telephones and Travelling Expenses	450 00	450 00	353 10
	<u>\$ 70,783 08</u>	<u>\$ 70,783 08</u>	<u>\$ 47,629 77</u>

As at March 31, 1950, there were 5 salaried employees being paid from this vote, of whom 2 were permanent and 3 temporary.

Votes 412 and 608 Contribution to the International Office for the Protection of Industrial Property, International Copyright Union Office and Union for the Protection of Literary and Artistic Works	4,500 00
Expenditures.....	\$ 4,437 04

Canada's contributions to the International Office at Berne, Switzerland, for the year 1949 were as follows: \$2,357.87 for the protection of industrial property and \$2,079.17 for the protection of literary and artistic works.

GENERAL

Vote 897 To provide for expenses in connection with the Bibliographic Centre (National Library)

	Estimates	Allotments	Expenditures
Purchase of indexes, bibliographies and printed catalogues of other libraries	8,500 00	8,500 00	1,827 51
Printing, Stationery and Office Equipment	4,750 00	4,750 00	1,669 75
A Travelling Expenses	4,500 00	4,500 00	1,701 02
Sundries	1,200 00	1,200 00	450 38
	<u>\$ 18,950 00</u>	<u>\$ 18,950 00</u>	<u>\$ 5,648 66</u>

In connection with the establishment of the Bibliographic Centre as a first step towards the proposed National Library, this vote was provided for the purchase of indexes, bibliographies and printed catalogues of other libraries including the Library of Congress and the British Museum, and for office equipment. The amount provided for travelling expenses is for the members of the National Library Advisory Committee and the staff.

A An amount of \$682.10, paid to W. K. Lamb, Dominion Archivist, is included in his travelling expenses shown under Public Archives, Vote 319.

Transfer from Vote 90, Unforeseen Expenses (Department of Finance).....\$ 50 72

This expenditure under authority of Treasury Board represented the purchase of a wreath in connection with the funeral of the late Senator I. A. Mackenzie.

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. \$ 340 00

DEMOBILIZATION AND RECONVERSION

Transfer from Vote 100, Miscellaneous and Unforeseen Expenses (Department of Finance)—Laurentian Terrace Hostel Revolving Fund.....	\$ 1 00
Expenditures.....	nil

Under authority of P.C. 6042, July 13, 1942, the Laurentian Terrace Hostel was constructed by the Department of Public Works to provide housing accommodation for junior female employees of the public service in the city of Ottawa. The hostel is operated under the direction of a Board of Management, which is authorized to fix and collect the charges for accommodation, meals and other services. All moneys received from resident employees for accommodation, meals, etc., are credited to this account, and disbursements for operating expenses and administrative costs are debited hereto.

The allotment of \$5,000 authorized by T.B. 370748, April 8, 1949, was reduced on March 2, 1950 to the above nominal sum.

Receipts for the period April 1 to September 30, 1949, amounted to \$94,025.78, while disbursements were \$78,347.83, leaving a credit balance of \$15,677.95 in the account. The latter amount, consisting of cash surplus of \$7,610.47 and operating surplus of \$8,067.48 was transferred to Special Receipts. The Appendix to this section contains the Balance Sheet as at September 30, 1949 and statement of 1949-50 Revenue and Expenditure to that date. P.C. 5654, November 8, 1949 authorized the transfer of the Assets and Liabilities of the Hostel to Central Mortgage and Housing Corporation as of October 1, 1949.

Comparative Statement of Accounts Receivable

	March 31, 1950	March 31, 1949
Current Year	13 25	12,710 00
Previous Years—Collectable	nil	nil
—Uncollectable	29,885 12	176,898 66
	<u>\$ 29,898 37</u>	<u>\$ 189,608 66</u>

The figures for March 31, 1949, include amounts of \$12,700 under Current Year and \$146,999.54 under Previous Years—Uncollectable in connection with the Citizenship Registration Branch which was transferred to the Department of Citizenship and Immigration during the current fiscal year. Of the amount of \$29,885.12 under Previous Years—Uncollectable as of March 31, 1950, the only item in excess of \$1,000 is that of \$28,400 for the late Hon. H. J. Logan.

OPEN ACCOUNTS

	Cr. Balance Mar. 31, 1949	Debit	Credit	Cr. Balance Mar. 31, 1950
[10] Deposit and Trust Accounts				
(c) <i>Miscellaneous</i> —				
A Internment Operations Fund	22,251 48			22,251 48
B Prisoners of War—Funds	5,981 28			5,981 28
	<u>28,232 76</u>			<u>28,232 76</u>
[13] Sundry Suspense Accounts				
C Secretary of State Suspense			500 00	500 00
D Unclaimed Cheques Suspense—Secretary of State	136 55	1 00	11 25	146 80
	<u>136 55</u>	<u>1 00</u>	<u>511 25</u>	<u>646 80</u>
	<u>\$ 28,369 31</u>	<u>\$ 1 00</u>	<u>\$ 511 25</u>	<u>\$ 28,879 56</u>

- A. The balance remaining in the fund represents earnings of former prisoners of World War 1 who died while interned, those who escaped or were killed trying to escape, and of others, who, for various reasons, were not paid the balances to their credit on release.
- B. This account is similar to Internment Operations Fund, except that the amount represents cash belonging to the former prisoners.
- C. Receipts which cannot be allocated immediately are credited to this account pending clearance to the proper accounts.
- D. All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue are credited to this account pending claims therefor.

**Employees Receiving Salaries at Annual Rates of \$3,000 or over and
Travelling Expenses of \$500 or over**

The first list contains the names and annual salary rates of all salaried employees who were receiving \$3,000 or over as at March 31, 1950. The second list contains the names of employees who received travelling expenses of \$500 or over.

Salaried employees receiving \$3,000 or over

	Salary rate		Salary rate		Salary rate
Stein, C., Under-Secretary of State.	\$12,000 00	Delahaye, W. H.	5,640 00	Mackay, P. E.	3,180 00
O'Meara, W. P. J., Assistant Under-Secretary of State .	8,000 00	Delaquis, S. M.	3,180 00	Macpherson, R. C. .	5,040 00
Anderson, C. S.	3,120 00	Demers, L. P.	3,060 00	Magnant, J. M.	4,020 00
Arbic, J. M.	3,660 00	Desjardins, R. P. D.	3,060 00	Maloney, A. T.	3,060 00
Arnould, I.	3,180 00	Diamond, W.	3,180 00	Marier, H.	4,440 00
Asher, G. A.	3,300 00	Dixon, J. F.	3,060 00	Marshall, J. H. G. .	5,040 00
Aubrey, B.	3,660 00	Dorion, T.	3,660 00	Martineau, G. A. ..	4,800 00
Babineau, J. A.	3,180 00	Dorval, J. R. G.	3,660 00	Maubach, E. O. J. .	3,660 00
Baillet, X.	4,140 00	Doyle, H. W.	4,500 00	Mayer, J. H.	4,620 00
(including term-inable allowance, \$300)		Duckett, C. E.	4,620 00	McCaffrey, J. P.	5,040 00
Baker, M.	5,040 00	Dumont, T.	4,620 00	McCallum, M. E.	3,060 00
Barrette, J. R.	4,440 00	Falardeau, J.	4,440 00	McLachlin, D. M. ..	3,300 00
Beaubien, A. H.	8,000 00	Filipkowski, R. J. .	3,300 00	Michaud, C.	4,440 00
Beauchamp, J. C. .	4,440 00	Fleury, J. D.	3,720 00	Michaud, W. R.	3,780 00
Beaudet, E. A.	3,420 00	Fluet, C. I.	3,180 00	Michel, W. T.	5,040 00
Beaudry, Y.	3,180 00	Fontaine, R. J.	3,180 00	Mitchell, J. T.	8,000 00
Belanger, M. J.	3,720 00	Forney, R.	3,180 00	Mulhall, M. J.	3,180 00
Belisle, M. J. H. R. .	4,020 00	Fortin, A.	5,400 00	Nadon, M.	3,180 00
Belleau, A. M.	4,800 00	Fortin, D.	3,180 00	Osmond, H.	5,040 00
Benoit, H. P.	4,080 00	Gagnon, L. P.	4,620 00	Quimet, J.	3,060 00
Bernard, H.	3,540 00	Gascon, S.	3,660 00	Overend, D. W.	4,080 00
Berry, R. C.	5,040 00	Gauthier, H. E.	3,780 00	Paquet, F.	3,180 00
Bilodeau, L. H.	3,840 00	Gautier, C.	3,180 00	Parent, M. A.	3,180 00
Blondin, L.	3,180 00	Gendron, J. L. R. .	3,180 00	Pelletier, J. Y.	3,720 00
Boileau, A. F.	3,180 00	Gervais, C.	3,180 00	Pippy, H. R.	4,080 00
Boivin, E. A.	4,440 00	Girard, J. M.	3,180 00	Plante, E.	3,720 00
Boucher, A. E.	4,200 00	Gosselin, G.	3,780 00	Plante, R.	3,180 00
Boucher, E.	4,200 00	Gouin, J. R.	3,180 00	Pope, A. D.	5,040 00
Boudreau, E.	4,620 00	Goulet, D.	4,200 00	Potvin, A.	3,720 00
Boudreault, P.	3,720 00	Granger, C.	5,000 00	Proulx, R. G. J.	3,720 00
Boult, R.	3,180 00	Guillaume, A.	3,180 00	Ranger, H. A.	3,180 00
Bourque, M. J.	3,660 00	Haldane, D. E.	3,300 00	Renault, J. F.	4,440 00
Bouvier, J.	3,180 00	Hamilton, W. J.	3,300 00	Renshaw, R. M.	4,020 00
Brunet, M.	3,600 00	Hartney, M. J.	3,300 00	Rivington, J. A.	3,840 00
Campbell, H. A.	5,040 00	Hurtubise, J. A. P..	4,200 00	Robert, E.	3,780 00
Campeau, J. A.	3,840 00	James, A. M.	3,180 00	Robert, G.	3,180 00
Carbonneau, C. H.	5,520 00	Johnson, E. C.	3,180 00	Robichaud, R. E. ..	3,720 00
Carter, D. W.	3,060 00	Jones, S. A.	3,660 00	Roblin, V. Q.	3,660 00
Castonguay, E. N. .	3,780 00	Kittredge, M. E. E. .	3,480 00	Rochon, J. A.	4,020 00
Cattanach, A. A.	5,040 00	Kot, S. D.	3,120 00	Roy, L.	3,300 00
Catterall, J. G.	4,080 00	Krys, E. J.	3,300 00	Sabourin, M.	3,300 00
Charette, J. A.	3,180 00	Lachaine, M.	4,440 00	Sauve, G. A.	4,200 00
Chauvette, J. W.	3,060 00	Lacourciere, J. M. .	4,020 00	Schenck, E.	4,440 00
Chauvin, E.	3,720 00	Lalkow, D. I.	3,660 00	Schuller, M. J.	4,440 00
Clement, L.	3,720 00	Lamb, C. E.	4,620 00	Senecal, M. E.	3,180 00
Corbeil, L. U.	4,200 00	Lanoix, M. D.	3,180 00	Shuttleworth, D. J. .	4,140 00
Cousineau, G. H.	3,660 00	Larocque, H.	3,180 00	Simons, F. W.	4,620 00
Cumming, C. H.	5,040 00	Larose, P.	3,840 00	Smith, E. M.	3,300 00
Daoust, J.	3,180 00	Lauson, M.	3,180 00	Smith, M. J.	3,720 00
Darcovich, P.	3,300 00	Lavergne, J. B. T. .	3,180 00	Sovereign, G. E.	3,120 00
Davault, J. P. A.	5,280 00	Lebel, L. J. E.	4,080 00	Tailfeur, J. L. O. .	4,200 00
Davies, H. B.	5,040 00	Lefebvre, A.	3,060 00	Tardif, T.	3,180 00
Deitz, J. A.	3,060 00	Lemieux, J. H.	4,620 00	Terrien, M. L. M. ..	3,180 00
de la Durantaye, R.	5,280 00	Lemieux, P.	3,480 00	Thibault, J. L. W. ..	3,600 00
		Letellier, J. C.	4,440 00	Thibault, P.	4,500 00
		Libert, P. E.	3,180 00	Thomas, R. E.	4,080 00
		Logan, H. E.	3,300 00	Trowell, F. W.	4,440 00
		Lozano, L.	3,300 00	Vincelette, H.	4,440 00
		Macdonald, C.	4,080 00	Whillans, T. O.	5,040 00
				Young, J. H.	5,040 00

Employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses
Granger, C.	\$ 1,874 05*	Pippy, H. R.	1,345 85†
O'Meara, W. P. J.	909 99		

* Includes an amount of \$673.32 charged to the Department of Citizenship and Immigration, Vote 402.

† Removal expenses.

Suppliers receiving \$10,000 or over from this Department

Government of Canada—Department of Public Printing and Stationery, \$292,781.62; Walsh Advertising Company, Ltd., Windsor, Ont., \$10,560.75.

Balance Sheet as at September 30, 1949

NOTES:

1. No allowance for depreciation has been included for the period April 1 to September 30, 1949.

2. P.C. 5654, November 8, 1949, authorized the transfer of the Assets and the Liabilities of Laurentian Terrace Hostel to Central Mortgage and Housing Corporation as of October 1, 1949.

Certified correct.

E. J. BRINDELL,

E. O. DANKFELD,
Chairman, Board of Management.

LAURENTIAN TERRACE HOSTEL—*Concluded*

Statement of Revenue and Expenditure for the period April 1 to September 30, 1949

Revenue—

Rooms	22,509 37	
Meals	55,030 45	
Miscellaneous	219 63	
	<hr/>	77,759 45

Expenditure—

Salaries and Wages	14,894 54
Cost of Food Sold	32,537 14
Other Expenses	4,857 70
General Expenses—Salaries of Janitor and Watchman	2,087 76

Heat, Light and Water:

Salaries	3,247 74	
Coal	2,367 96	
Electricity	943 43	
Water	1,166 32	
	<hr/>	7,725 45

Repairs and Maintenance:

Grounds	25 35	
Building	734 93	
Electrical and Mechanical Equipment	551 09	
Furniture and Other Equipment	195 40	
	<hr/>	1,506 77

Administrative Expenses:

Salaries	5,529 87	
Meals to Staff	347 21	
Printing and Stationery	35 53	
Communication Services	85 80	
Miscellaneous	84 20	
	<hr/>	6,082 61

69,691 97

Excess of Revenue over Expenditure

\$ 8,067 48

1949-50

PUBLIC ACCOUNTS

PART II
Y

DEPARTMENT OF TRADE AND COMMERCE
(including the National Research Council)

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF TRADE AND COMMERCE

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DEPARTMENT OF TRADE AND COMMERCE

SUMMARY

NOTE.—The following summaries and details of Revenues, Expenditures and Open Accounts do not include those of the National Research Council which begin on page Y-72.

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:

Expenditures—

Ordinary	18,550,117 80	
Special	9,566,029 30	
Demobilization and Reconversion	6,473,148 38	
		34,589,295 48

Revenues—

Ordinary	4,388,086 07	
Special Receipts	34,120,428 83	
		38,508,514 90

Net Credit		\$ 3,919,219 42
------------------	--	-----------------

Transactions as reflected in the Open Accounts of Canada

	March 31, 1949	1949-50 Transactions (Net)	March 31, 1950
ASSETS			
[1] Cash and Other Current Assets—			
(c) Working Capital Advances	17,749,475 06	157,305 70	17,592,169 36
[2] Loans to, and Investments in, Crown Agencies—			
(e) Miscellaneous	57,383,174 48	1,250,000 00	56,133,174 48
[3] Other Loans and Investments—			
(b) To United Kingdom and Other Governments	8,815,680 52	125,936 00	8,689,744 52
(d) Miscellaneous	10,311,621 49	1,503,225 89	8,808,395 60
	<u>\$ 94,259,951 55</u>	<u>\$ 5,036,467 59</u>	<u>\$ 91,223,483 96</u>
LIABILITIES			
[9] Floating Debt—			
(b) Notes and Other Obligations Payable on demand ..	83,263 95	9,724 05	73,539 90
(d) Outstanding Cheques and Warrants	14,702 02	23 05	14,678 97
[10] Deposit and Trust Accounts—			
(c) Miscellaneous	475,949 42	27,046 34	502,995 76
[11] Insurance, Pension and Guaranty Accounts—			
(c) Pension and Retirement Funds	719 51	150 96	870 47
[13] Sundry Suspense Accounts	522,528 16	16,318 47	538,846 63
	<u>\$ 1,097,163 06</u>	<u>\$ 33,768 67</u>	<u>\$ 1,130,931 73</u>

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada in Part I of this Report. Details of Open Accounts will be found on page Y-23 of this section.

REVENUES

Comparative Summary

	1949-50	1948-49
Ordinary Revenue—		
Tax Revenues:		
A Miscellaneous Taxes	431,895 38	435,866 70
Non-Tax Revenues:		
B Return on Investments	219,979 63	236,605 78
C Privileges, Licences and Permits	154,146 89	134,677 82
D Proceeds from Sales	56,307 09	62,826 64
E Services and Service Fees	3,504,369 60	2,833,242 18
F Refunds of Expenditure	8,553 48	60,919 07
G Miscellaneous	12,834 00	40,879 41
Total Ordinary	4,388,086 07	3,805,017 60
Special Receipts—		
H Refunds of Previous Years' Special Expenditure	50,951 68	
I War and Demobilization Receipts	17,718,973 76	73,237,564 15
J Sale of Surplus Crown Assets	16,350,503 39	25,840,284 16
	38,508,514 90	102,882,865 91
Adjusting Entries—Non-Active Assets		2,243,106 30
Grand Total	\$ 38,508,514 90	\$105,125,972 21

Details

Ordinary Revenue—	
Tax Revenues:	
A Miscellaneous Taxes: Duty assessed for the export of electric power	431,895 38
Non-Tax Revenues:	
B Return on Investments: Algoma Steel Corporation, Ltd., \$166,623.58; Atlas Steels, Ltd., \$18,187.46; Dominion Steel and Coal Corporation, Ltd., \$33,843.80; miscellaneous, \$1,324.79 .	219,979 63
C Privileges, Licences and Permits: Elevator licence fees, \$27,996; rent of Port Arthur elevator leased to McCabe Bros. Grain Co., \$76,975.39; fees collected by Canadian Government Trade Commissioners in foreign countries for signing certificates on customs invoices, \$2,047.49; admissions, Canadian International Trade Fair, 1949, \$34,057.30; sundries, \$13,070.71	154,146 89
D Proceeds from Sales: Grain samples (Board of Grain Commissioners), \$41,938.01; surplus grain (Canadian Government Elevators), \$7,895.65; screenings, \$2,633.74; sundries, \$3,839.69	56,307 09
E Services and Service Fees: Board of Grain Commissioners: inspection, \$1,096,611.72; weighing, \$672,625.94; registration and cancellation of warehouse receipts, \$38,914.49; sampling, \$32,125.65; overtime, \$33,006.35. Canadian Government Elevators (storage and elevation of grain, cleaning, drying, etc.): Calgary, \$128,348.13; Edmonton, \$12,373.35; Lethbridge, \$1,866.61; Moose Jaw, \$51,536.82; Saskatoon, \$6,959.91; electricity inspection fees, \$533,037.90; electricity laboratory fees, \$389; gas inspection fees, \$122,353.60; weights and measures inspection fees, \$469,994.38; weights and measures laboratory fees, \$2,287.80; Dominion Bureau of Statistics, bulletin service, \$23,978.19; rent of space, Canadian International Trade Fair, 1949, \$270,486.56; sundries, \$7,473.20	3,504,369 60
F Refunds of Previous Years' Expenditures	8,553 48
G Miscellaneous: Parking fees, rental of furniture, etc., Canadian International Trade Fairs, \$6,776.53; tabulating service by Bureau of Statistics, \$3,539.89; fines, \$1,962; sundries, \$555.58	12,834 00
Total Ordinary	4,388,086 07
Special Receipts—	
H Refunds of Previous Years' Special Expenditures: Canadian Wheat Board—Recovery of overpayment of interest due to reduction of the rate by Treasury Board from 3 per cent to 1½ per cent. (See note under Vote 640 in the Public Accounts 1948-49, page Y-21)	50,951 68
I War and Demobilization Receipts:	
Miscellaneous refunds from contractors, in connection with cost audits and renegotiation of contracts, \$16,769,029.29; net production refunds from pre-financed plants \$770,682; miscellaneous, \$179,262.47	17,718,973 76

J Sale of Surplus Crown Assets:

Crown Assets Disposal Corporation	16,976,013 17	
Less receipts applied against "Other Loans and Investments" (see page Y-24) in connection with the sale of the following plants: North American Cyanamid, Ltd., \$720,000; Vivian Diesels & Munitions, Ltd., \$11,432.84	731,432 84	
	<u>16,244,580 33</u>	
Sales through Crown Assets Disposal Corporation to Departments of the Government of Canada, settlement for which was made direct to this Department in accordance with Treasury Board direction	105,923 06	
	<u>16,350,503 39</u>	
Grand Total		<u>\$ 38,508,514 90</u>

Certified correct.

B. G. McINTYRE,
Comptroller of the Treasury.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
Y-7		Stat. Minister of Trade and Commerce—Salary and Motor Car Allowance.....	12,000 00	12,000 00	12,000 00
A—DEPARTMENT					
Y-8	413	Departmental Administration.....	468,107 00	436,834 67	390,033 82
Y-8	414	*Commodities Branch.....	753,324 00	666,848 00	663,473 14
Y-9	415	*Trade Commissioner Service.....	2,166,827 00	1,859,770 55	1,767,294 49
	713				
Y-10	416	Publicity and Advertising in Canada and Abroad.....	267,210 00	185,266 92	303,005 40
Y-10	417	*Economic Research and Development Branch. Exhibitions—	536,960 00	469,845 34	392,417 83
Y-10	418	Exhibitions Generally, including a contribution of \$1,000 to the International Bureau of Exhibitions.....	358,832 00	265,499 54	227,976 34
Y-11	419	*Canadian International Trade Fair, 1949....	624,000 00	525,064 94	403,404 81
Y-12	899	*Canadian International Trade Fair, 1950....	422,000 00	334,693 91	
Y-12	420	Standards Division—Administration, including administration of the Precious Metals Marking Act.....	92,850 00	88,394 52	95,936 63
Y-13	421	Electricity and Gas Inspection Services, including Administration of the Electricity and Fluid Exportation Act.....	483,800 00	463,227 61	458,481 79
Y-13	422	Laboratory.....	40,460 00	33,019 94	34,410 07
Y-14	423	Weights and Measures Inspection Services....	553,860 00	512,539 74	510,308 74
Y-14	424	To provide for expenses of the Industrial Defence Board.....	92,780 00	35,913 27	
DOMINION BUREAU OF STATISTICS					
Y-15	425	Administration.....	196,162 35	194,317 69	220,179 22
Y-15	900				
Y-15	426	Statistics, including contribution of \$6,291 to the Inter-American Statistical Institute....	3,232,523 39	3,133,202 56	2,883,135 25
Y-16	901				
Y-16	427	Census of Population, including a contribution of \$3,146 to the Inter-American Statistical Institute Committee on the 1950 Census of the Americas.....	660,136 00	540,476 05	546,729 22
Y-16	714				
Y-16	902				

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
WHEAT AND GRAIN DIVISION					
Y-16	428	Salaries and Other Expenses.....	43,640 00	27,678 94	41,889 73
Y-16	429	*To hereby authorize the Canadian Wheat Board to buy and sell rapeseed and sunflower seed.....	1 00		
Y-17	903	*To authorize such payments to the Canadian Wheat Board, as may be necessary to assure a return on sales of wheat for use in Canada..	1 00		
Y-17	904	To provide for the Canadian Government's assessment for membership in the International Wheat Council for the crop year 1949-50.....	25,577 00	25,508 56	
CANADA GRAIN ACT					
Y-17	430	Administration.....	117,835 00	110,942 05	105,208 83
Y-17	431	Operation and Maintenance, including inspection, weighing, registration, etc.....	2,263,190 14	2,259,920 84	2,113,045 99
Y-18	432	Canadian Government Elevators, including Equipment.....	919,411 00	711,675 54	632,118 18
B—GENERAL					
(Formerly under Reconstruction and Supply)					
DOMINION COAL BOARD					
Y-19	439	Administration and Investigations of the Dominion Coal Board.....	94,100 00	82,116 41	70,541 00
Y-19	440	Payments in connection with the movements of coal under conditions prescribed by the Governor in Council.....	4,500,000 00	3,919,348 54	1,681,186 27
Y-19	Stat.	Subsidy payments under an Act to place Canadian Coal used in the manufacture of iron and steel on a basis of equality with imported coal.....	355,351 09	355,351 09	401,053 43
CANADIAN ARSENALS LIMITED					
Y-19	451	Administration and operation of Canadian Arsenals Limited.....	2,900,000 00	.....	2,584,954 40
Y-20	452	To provide for the cost of replacement, repair, reconditioning and salvage of essential buildings, machinery and equipment destroyed by fire at the Dominion Arsenals Plant of Canadian Arsenals Limited.....	1,300 000 00	1,295,903 92	275,000 00
GENERAL					
Y-20	Stat.	Gratuities to families of deceased employees...	4,756 66	4,756 66	7,669 32
		<i>Expenditures: from Appropriations not required for 1949-50.....</i>			666,779 53
		Total Ordinary.....	23,485,694 63	18,550,117 80	17,488,233 43
SPECIAL					
Y-20	433	*To reimburse the Canadian Commercial Corporation for expenses incurred, in purchasing materials, supplies and equipment, etc.....	975,000 00	975,000 00	775,779 23
Y-20	434	Fraser Valley Dyking Board— *To provide for payments by the Government of Canada under the agreement dated July 22, 1948.....	3,000,000 00	3,000,000 00	4,500,000 00
Y-20	907	*To provide for payments by the Government of Canada for certain dyke reconstruction and improvement desirable to protect the works.....	1,125,000 00	1,024,185 86	
Y-20	609	*Subject to the approval of the Governor in Council, notwithstanding Vote 907, to authorize payments out of the funds of the Fraser Valley Dyking Board.....	1 00		

DEPARTMENT OF TRADE AND COMMERCE

Y-7

<u>See Page</u>	<u>No. of Vote</u>	<u>Services</u>	<u>1949-50 Appropriations</u>	<u>1949-50 Expenditures</u>	<u>1948-49 Expenditures</u>
Y-21	610	To reimburse the Canadian Wheat Board for expenses incurred from August 1, 1948, to July 31, 1949, in the administration of delivery quotas and permit regulations, etc.	96,455 00	96,312 38	128,367 54
Y-21	611	*To reimburse the Canadian Wheat Board for the balance of the deficit incurred from the operations of the Wheat Board on the 1947 Crop Account, Flax Division.	189,831 00	189,585 09	4,454,250 44
Y-21	612	*To reimburse the Canadian Wheat Board for the deficit incurred from the operations of the Wheat Board on the 1948 Crop Account, Flax Division.	3,884,182 00	3,881 963 67	
Y-21	613	*To reimburse the Canadian Wheat Board for the deficit incurred from the operations of the Wheat Board on the 1948 Crop, Rapeseed Account.	399,608 00	398,982 30	
<i>Expenditures: from Appropriations not required for 1949-50.</i>					5,850,000 00
Total Special.			9,670,077 00	9,566,029 30	15,708,397 21
DEMOBILIZATION AND RECONVERSION					
Y-21	435	*Emergency Import Control.	252,295 00	237,925 83	109,902 00
Y-22	436	*To provide for the liquidation of contracts, including commitments of previous years.	400,000 00	72,970 61	267,096 37
Y-22	437	To provide for Production and Transportation Subsidies on Steel and Iron under such terms and conditions as may be approved by the Governor in Council.	7,750,000 00	4,662,251 94	7,062,390 47
Y-22	438	To provide for Research and Development of Jet Engines and Aircraft.	1,500,000 00	1,500,000 00	2,000,000 00
<i>Expenditures: from Appropriations not required for 1949-50.</i>					737,261 59
Total Demobilization and Reconversion.			9,902,295 00	6,473,148 38	10,176,650 43
OTHER CHARGES					
<i>Expenditures: from Appropriations not required for 1949-50.</i>					2,243,106 30
Grand Total.			\$43,058,066 63	\$34,589,295 48	\$45,616,387 37

* Complete title is shown in the following details.

Salary of Minister, Rt. Hon. C. D. Howe, Salaries Act, c. 24, 1944.	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.	2,000 00

Rt. Hon. C. D. Howe received travelling expenses of \$2,478.37 which were charged to Vote 413.

A—DEPARTMENT

Vote 413 Departmental Administration

	Estimates	Allotments	Expenditures
A Salaries	367,607 00	368,607 00	365,911 07
Printing, Stationery and Office Equipment	25,000 00	25,000 00	13,918 36
Travelling Expenses	14,000 00	14,000 00	8,486 66
Telephones, Telegrams and Postage	10,000 00	7,500 00	3,964 68
Printing of Annual Report, Department of Trade and Commerce	1,500 00	2,700 00	2,338 66
B Trade Promotion at Home and Abroad	25,000 00	26,300 00	22,266 30
Canadian Trade Index	15,000 00	15,000 00	15,000 00
Freight, Express and Cartage	1,000 00	1,000 00	635 20
Professional and Special Services and Expenses	1,000 00	1,000 00	
Sundries	8,000 00	7,000 00	4,313 74
	<u>\$ 468,107 00</u>	<u>\$ 468,107 00</u>	<u>\$ 436,834 67</u>

As at March 31, 1950, there were 143 salaried employees being paid from this vote, of whom 45 were permanent and 98 temporary.

A An amount of \$10,000 in respect of the services of W. D. Low was repaid by the Canadian Commercial Corporation, to which he was on loan, and credited hereto.

B Includes payment of a grant of \$15,000 to the Canadian Dollar Sterling Trade Board, authorized by P.C. 104/6191, December 7, 1949.

Vote 414 Commodities Branch, including assistance in the development of markets and the procurement of supplies, and contributions as detailed in the Estimates—A proportion formerly under Demobilization and Reconversion

	Estimates	Allotments	Expenditures
Salaries	609,324 00	609,324 00	579,551 48
Printing, Stationery and Office Equipment	29,000 00	29,000 00	17,956 24
A Travelling Expenses and Living Allowances	54,000 00	52,000 00	34,562 08
Telephones, Telegrams and Postage	25,000 00	25,000 00	18,007 55
Newspapers and Periodicals	500 00	500 00	297 83
Freight, Express and Cartage	500 00	1,000 00	844 03
Sundries	12,000 00	12,000 00	3,987 06
Professional and Special Services and Expenses	10,000 00	10,000 00	1,374 41
Rent and Light	2,500 00	2,000 00	28 00
International Cotton Advisory Committee Membership	2,500 00	2,500 00	2,500 00
International Rubber Study Group Contribution	2,500 00	2,500 00	2,230 39
International Tin Study Group Contribution	2,500 00	2,500 00	1,682 69
Expenses of Delegates to Commodity Study Group Meetings	3,000 00	5,000 00	3,826 24
	<u>\$ 753,324 00</u>	<u>\$ 753,324 00</u>	<u>\$ 666,848 00</u>

As at March 31, 1950, there were 196 salaried employees being paid from this vote, of whom 38 were permanent and 158 temporary.

A Travelling expenses of \$500 or over were paid to the following officials serving without salary: R. E. Baldwin, \$2,903.82; E. I. Duffy, \$1,530.50; A. H. Lawson, \$2,009.40; G. H. Lewis, \$4,680.04; A. J. Parsons, \$858.22; W. H. Stoker, \$2,395.04.

Votes 415 and 713 Trade Commissioner Service, including payment of compensation to Trade Commissioners for loss of furniture and effects, under regulations approved by the Governor in Council

	Estimates	Allotments	Expenditures
Salaries	999,750 00	969,750 00	871,389 28
Printing, Stationery and Office Equipment	52,000 00	78,000 00	59,984 12
Travel and removal	230,000 00	253,000 00	189,481 86
Telephones, Telegrams and Postage	55,000 00	55,000 00	49,391 68
Living Allowances	545,816 00	545,816 00	470,803 64
Office Rents	92,000 00	84,000 00	74,308 32
Local Transportation	8,500 00	8,500 00	5,610 10
A Sundries	53,067 00	63,067 00	60,562 63
Newspapers and Periodicals	8,000 00	8,000 00	7,142 06
Compensation to Trade Commissioners for loss of Furniture and Effects	8,000 00	10,000 00	8,320 44
Opening New Offices	54,400 00	46,400 00	18,060 66
Cost of Living Bonus Abroad	60,034 00	45,034 00	44,715 76
Office Cleaning (Newfoundland)	260 00	260 00	
	<u>\$2,166,827 00</u>	<u>\$2,166,827 00</u>	<u>\$1,859,770 55</u>

As at March 31, 1950, there were 381 salaried employees being paid from this vote, of whom 101 were permanent and 280 temporary.

A Sundries included: wages, \$9,215.97; professional and special services, \$1,436.83; freight and express, \$14,217.32; electricity, \$2,561.88; and fuel, \$1,390.16.

A distribution of expenditures by offices follows:

Head Office	180,897 55	Liverpool, England	32,127 63
Athens, Greece	28,607 68	London, England	119,922 36
Batavia, Java	101 73	Los Angeles, U.S.A.	27,100 61
Belfast, Ireland	1,722 66	Madrid, Spain	14,501 30
Berne, Switzerland	34,438 38	Manila, Philippines	29,372 39
Bogota, Colombia	29,457 76	Melbourne, Australia	18,430 17
Bombay, India	27,633 16	Mexico City, Mexico	45,695 07
Boston, U.S.A.	4,649 88	New Delhi, India	19,220 57
Brussels, Belgium	56,277 00	New York, U.S.A.	58,720 09
Buenos Aires, Argentina	55,321 23	Oslo, Norway	28,976 24
Cairo, Egypt	38,163 09	Paris, France	59,703 66
Cape Town, South Africa	30,821 66	Port of Spain, Trinidad	30,439 41
Caracas, Venezuela	78,099 55	Rio de Janeiro, Brazil	42,634 13
Detroit, U.S.A.	4,295 14	Rome, Italy	43,746 52
Dublin, Ireland	22,162 55	St. John's, Canada	8,984 82
Frankfurt, Germany	30,163 26	Santiago, Chile	15,830 70
Glasgow, Scotland	20,516 64	Sao Paulo, Brazil	21,666 78
Guatemala City, Guatemala	40,259 11	Shanghai, China	27,584 05
Havana, Cuba	34,445 75	Singapore	25,058 62
Hong Kong, China	39,468 97	Stockholm, Sweden	38,916 58
Istanbul, Turkey	29,301 60	Sydney, Australia	28,855 10
Johannesburg, South Africa	33,444 91	The Hague, Holland	39,575 97
Karachi, Pakistan	23,505 01	Tokyo, Japan	20,253 59
Kingston, Jamaica	25,572 20	Vancouver, Canada	1,724 89
Leopoldville, Belgian Congo	31,538 13	Washington, U.S.A.	68,776 66
Lima, Peru	28,594 09	Wellington, New Zealand	32,849 07
Lisbon, Portugal	29,644 88		

\$1,859,770 55

Vote 416 Publicity and Advertising in Canada and Abroad

	Estimates	Allotments	Expenditures
Salaries	58,310 00	58,310 00	51,842 80
Printing, Stationery and Office Equipment	3,500 00	3,500 00	1,495 94
Travelling Expenses	4,000 00	4,000 00	1,993 52
Advertising in Canada and Abroad	95,000 00	87,000 00	50,473 84
Booklets	25,000 00	33,000 00	30,511 26
Films	30,000 00	29,350 00	1,330 75
Translation of Material Distributed for Publication Abroad	400 00	400 00	82 12
Clipping Service and Subscriptions	500 00	500 00	134 91
Printing— <i>Foreign Trade and Commerce Extérieur</i>	43,000 00	43,650 00	43,640 69
Photographs	2,000 00	2,000 00	722 57
Telephones, Telegrams and Postage	2,500 00	2,500 00	861 37
Sundries	3,000 00	3,000 00	2,177 15
	<u>\$ 267,210 00</u>	<u>\$ 267,210 00</u>	<u>\$ 185,266 92</u>

As at March 31, 1950, there were 19 salaried employees being paid from this vote, of whom 8 were permanent and 11 temporary.

Vote 417 Economic Research and Development Branch, including the conducting of investigations and reporting upon commercial relations and foreign tariffs, and the development of Canadian Industry, and a contribution of \$8,400 to the International Customs Tariffs Bureau—A proportion formerly under Demobilization and Reconversion

	Estimates	Allotments	Expenditures
Salaries	461,860 00	461,860 00	430,959 13
Printing, Stationery and Office Equipment	14,000 00	14,000 00	8,045 27
Purchase of Books and Material for Library	7,500 00	7,500 00	3,531 52
Travelling Expenses and Living Allowances	23,000 00	23,000 00	9,874 16
Telephones, Telegrams and Postage	7,000 00	7,000 00	2,770 85
Freight, Express and Cartage	200 00	200 00	199 36
Contribution to International Customs Tariffs Bureau	8,400 00	8,400 00	6,673 27
Professional and Special Services and Expenses	10,000 00	10,000 00	6,621 97
Sundries	5,000 00	5,000 00	1,169 81
	<u>\$ 536,960 00</u>	<u>\$ 536,960 00</u>	<u>\$ 469,845 34</u>

As at March 31, 1950, there were 149 salaried employees being paid from this vote, of whom 25 were permanent and 124 temporary.

Votes 418 and 898 Exhibitions—Exhibitions Generally, including a contribution of \$1,000 to the International Bureau of Exhibitions

	Estimates	Allotments	Expenditures
Salaries and Wages	77,940 00	77,940 00	68,883 66
Living and Other Allowances	1,392 00	1,392 00	1,377 00
Ottawa Office—Sundry Expenditure	7,500 00	7,500 00	6,109 29
Travelling Expenses	4,000 00	6,000 00	3,356 47
Acquisition of Equipment	3,000 00	3,000 00	2,796 96
London Branch—			
General Expenses, Rental of Land, Rates, Taxes, Water, Maintenance, Building, Freight and Wages	14,000 00	14,000 00	10,499 73
Renovating and putting in operating order the Exhibition Workshops at Blackburn Road, London, England	10,000 00	10,000 00	4,555 77
Participation in British Industries Fair, 1949	14,000 00	14,000 00	7,333 47
Preparatory work for the British Industries Fair, 1950	11,000 00	11,000 00	9,221 54
Participation in Tourist and Travel Shows in the United States of America	25,000 00	25,000 00	22,956 86

	Estimates	Allotments	Expenditures
Membership in the International Bureau of Exhibitions	1,000 00	1,000 00	
Displays for Trade Commissioners' Offices	10,000 00	10,000 00	1,981 86
Participation in Exhibitions in Canada, United States of America and Abroad	90,000 00	86,100 00	60,305 63
Re-designing and renovating the Canadian Court in the Imperial Institute, London, England	45,000 00	52,500 00	51,820 25
Literature for distribution at Exhibitions Abroad	10,000 00	2,500 00	
National Parks Exhibits	25,000 00	25,000 00	12,453 05
Window displays for South America, Canada, United States of America and Abroad	10,000 00	10,000 00	
Maintenance Expenses and Space Rental of the Canadian Court in the Imperial Institute, London		1,900 00	1,848 00
	<u>\$ 358,832 00</u>	<u>\$ 358,832 00</u>	<u>\$ 265,499 54</u>

As at March 31, 1950, there were 19 salaried employees being paid from this vote, of whom 11 were permanent and 8 temporary.

Vote 419 Exhibitions—Canadian International Trade Fair, 1949, including authority to refund from revenue deposits received for contracts for space (Revote \$115,000)

	Estimates	Allotments	Expenditures
Temporary Assistance	19,500 00	20,000 00	19,438 56
General Administrative Expenses, including cost of moving offices, etc.	39,661 00	31,287 24	22,772 30
Printing, Stationery and Office Equipment	1,000 00	4,678 89	953 04
Travelling Expenses	1,000 00	3,000 00	2,464 05
Promotional Literature	5,000 00	11,000 00	7,437 30
Protective and Other Services	45,000 00	45,827 70	21,598 43
Building Rental	87,500 00	87,500 00	87,500 00
Booths, construction, erection and dismantling	217,098 00	187,556 44	154,160 01
Reception and Club Room, construction, erecting and dismantling	45,856 00	62,695 86	58,528 40
Equipment and Furniture—purchase and rental	5,240 00	9,940 00	8,928 50
Dining Room—cost of re-equipping and refurnishing	18,645 00	18,645 40	16,617 80
Display Panel in Reception Centre	2,000 00	2,000 00	601 84
Director's Expenses	2,500 00	2,500 00	2,119 95
Official Functions	1,500 00	2,500 00	1,940 02
London Branch, general expenses re Canadian International Trade Fair, 1949	1,500 00	1,806 00	1,710 95
Advertising	131,000 00	133,062 47	118,293 79
	<u>\$ 624,000 00</u>	<u>\$ 624,000 00</u>	<u>\$ 525,064 94</u>

The Canadian Engineering and Contracting Co., Ltd., Hamilton, Ont., completed a contract amounting to \$253,200 for the prefabrication, erection and dismantling of booths at the Canadian International Trade Fair and was paid \$197,283.85 which included the final payment.

The total expenditures were \$928,469.75, of which \$403,404.81 was charged to Vote 885 in 1948-49. Revenues totalled \$321,723.26 and included rent of space \$270,486.56, admissions \$34,057.30 and concessions, \$8,930.56.

Vote 899 Exhibitions—Canadian International Trade Fair, 1950, including authority to refund from revenue deposits received for contracts for space

	Estimates	Allotments	Expenditures
Temporary Assistance	58,500 00	51,000 00	50,369 47
General Administrative Expenses, including cost of moving offices, etc.	15,205 00	11,305 00	10,603 56
Printing, Stationery and Office Equipment	16,150 00	5,650 00	4,048 41
Travelling Expenses	7,000 00	7,000 00	6,989 07
Promotional Literature	35,875 00	32,575 00	31,280 34
A Booths, construction, erection and dismantling	43,770 00	78,464 15	74,600 00
A Reception and Club Room, construction, erecting and dismantling	9,000 00	3,370 00	3,370 00
Storage	4,000 00	135 85	123 50
London Branch, general expenses re Canadian International Trade Fair	2,500 00	2,500 00	1,621 41
Advertising	230,000 00	230,000 00	151,688 15
	<u>\$ 422,000 00</u>	<u>\$ 422,000 00</u>	<u>\$ 334,693 91</u>

As at March 31, 1950, there were 27 temporary salaried employees being paid from this vote.

A A contract amounting to \$240,370 was awarded to the Canadian Engineering and Contracting Co., Ltd., Hamilton, Ont., for refurbishing, erection, new construction and dismantling of booths, including electrical work. Progress payments totalled \$60,970.

A contract amounting to \$45,255 was awarded to Design Craft, Limited, Toronto, for removal and re-installation of permanent exhibits of motor car companies. A progress payment amounting to \$17,000 was made.

Vote 420 Standards Division—Administration, including administration of the Precious Metals Marking Act

	Estimates	Allotments	Expenditures
Salaries	74,670 00	77,670 00	77,470 22
Printing, Stationery and Office Equipment	2,520 00	2,520 00	2,019 37
Travelling Expenses	10,000 00	7,500 00	5,196 40
Telephones, Telegrams and Postage	1,300 00	1,100 00	712 24
Freight, Express and Cartage	120 00	120 00	97 19
Sundries, including purchase of gold and silver articles for assay purposes and cost of assays	1,800 00	1,800 00	1,107 96
Rental of Tabulating Equipment	1,440 00	1,440 00	1,440 00
Professional and Special Services	1,000 00	700 00	351 14
	<u>\$ 92,850 00</u>	<u>\$ 92,850 00</u>	<u>\$ 88,394 52</u>

This vote is provided for the general expenses of the Division which is responsible for the administration of the Acts and relative regulations in respect of electricity and gas inspection, laboratory service, precious metals marking inspection and weights and measures inspection.

As at March 31, 1950, there were 25 salaried employees being paid from this vote, of whom 8 were permanent and 17 temporary.

Vote 421 Standards Division—Electricity and Gas Inspection Services, including Administration of the Electricity and Fluid Exportation Act

	Estimates	Allotments	Expenditures
Salaries	362,340 00	374,340 00	372,014 47
Printing, Stationery and Office Equipment	9,000 00	9,000 00	6,752 59
Travelling Expenses	71,500 00	68,500 00	59,842 88
Telephones, Telegrams and Postage	5,300 00	5,300 00	3,535 83
Acquisition of Equipment	21,560 00	12,560 00	11,632 47
Repairs and Upkeep of Equipment	1,850 00	1,850 00	449 40
Supplies and Materials	8,350 00	8,350 00	6,910 94
Freight, Express and Cartage	2,500 00	2,500 00	1,539 51
Sundries	1,400 00	1,400 00	549 52
	<u>\$ 483,800 00</u>	<u>\$ 483,800 00</u>	<u>\$ 463,227 61</u>

As at March 31, 1950, there were 144 salaried employees being paid from this vote, of whom 82 were permanent and 62 temporary.

A distribution of expenditures by units follows:

Head Office	23,161 09	Nelson	5,622 95
Eastern Division	1,250 71	Ottawa	22,103 74
Central Division	4,207 52	Quebec	19,198 20
Western Division	4,428 52	Regina	13,199 24
Belleville	19,766 30	Saint John	16,437 08
Calgary	13,226 05	St. John's	1,421 02
Charlottetown	2,228 58	Sudbury	17,405 76
Edmonton	10,873 76	Three Rivers	11,223 40
Fort William	8,199 94	Toronto	57,557 70
Halifax	15,257 03	Vancouver	27,138 11
Hamilton	30,866 95	Victoria	8,119 64
London	40,430 07	Winnipeg	25,001 09
Montreal	64,682 74	Yukon Territory	220 42
			<u>\$ 463,227 61</u>

Revenues arising from services provided through the above expenditures amounted to \$1,088,302.75, and included electricity inspection fees, \$533,037.90; gas inspection fees, \$122,353.60; and duty assessed for the export of electric power, \$431,895.38.

Vote 422 Standards Division—Laboratory

	Estimates	Allotments	Expenditures
Salaries	30,510 00	30,510 00	25,357 90
Printing, Stationery and Office Equipment	200 00	200 00	171 46
Travelling Expenses	500 00	500 00	202 97
Telephones, Telegrams and Postage	50 00	50 00	28 88
Acquisition of Equipment	7,450 00	6,950 00	6,044 42
Repairs and Upkeep of Equipment	700 00	700 00	457 72
Supplies and Materials	850 00	850 00	688 63
Freight, Express and Cartage	100 00	100 00	40 53
Sundries	100 00	600 00	27 43
	<u>\$ 40,460 00</u>	<u>\$ 40,460 00</u>	<u>\$ 33,019 94</u>

As at March 31, 1950, there were 9 salaried employees being paid from this vote, of whom 5 were permanent and 4 temporary.

Vote 423 Standards Division—Weights and Measures Inspection Services

	Estimates	Allotments	Expenditures
Salaries	276,790 00	296,790 00	295,338 87
Printing, Stationery and Office Equipment	12,000 00	12,000 00	7,373 47
Travelling Expenses	55,000 00	55,000 00	51,775 88
Telephones, Telegrams and Postage	6,000 00	6,000 00	4,316 20
Acquisition of Equipment	27,920 00	7,920 00	4,379 54
Repairs and Upkeep of Equipment	3,000 00	3,000 00	840 17
Supplies and Materials	3,500 00	3,500 00	1,034 19
Cartage	157,650 00	157,650 00	145,107 39
Freight and Express	2,000 00	2,000 00	1,144 93
Sundries, including Short Weight Expenditures	10,000 00	10,000 00	1,229 10
	<u>\$ 553,860 00</u>	<u>\$ 553,860 00</u>	<u>\$ 512,539 74</u>

As at March 31, 1950, there were 125 salaried employees being paid from this vote, of whom 89 were permanent and 36 temporary.

A distribution of expenditures by units follows:

Head Office	15,739 94	Ottawa	29,363 11
Eastern Division	58 64	Quebec	31,388 08
Belleville	22,308 15	Regina	26,758 29
Calgary	21,157 94	Saskatoon	28,399 37
Charlottetown	3,714 24	Saint John	14,247 84
Dawson	360 00	St. John's	10,208 87
Edmonton	30,833 05	Sherbrooke	13,893 98
Fort William	2,533 88	Sudbury	16,055 13
Halifax	17,428 37	Three Rivers	15,391 77
Hamilton	26,558 20	Toronto	42,946 69
London	33,313 34	Vancouver	35,137 54
Montreal	49,311 25	Winnipeg	25,432 07
			<u>\$ 512,539 74</u>

Revenues arising from services provided through the above expenditures amounted to \$472,510.28, and included weights and measures inspection fees, \$469,994.38.

Vote 424 To provide for expenses of the Industrial Defence Board

	Estimates	Allotments	Expenditures
Temporary Assistance	41,780 00	41,780 00	28,523 94
Printing, Stationery and Office Equipment	5,000 00	5,000 00	2,269 98
Travelling Expenses	35,000 00	35,000 00	4,597 61
Telephones, Telegrams and Postage	2,400 00	2,400 00	463 48
Sundries	8,600 00	8,600 00	58 26
	<u>\$ 92,780 00</u>	<u>\$ 92,780 00</u>	<u>\$ 35,913 27</u>

P.C. 1166, March 15, 1949, authorized the transfer of the powers, duties and functions of this Board from the Department of National Defence to the Department of Trade and Commerce.

As at March 31, 1950, there were 6 salaried employees being paid from this vote, of whom 1 was permanent and 5 were temporary.

DOMINION BUREAU OF STATISTICS

Votes 425 and 900 Administration

	Estimates	Allotments	Expenditures
Salaries	183,185 00	190,185 00	190,185 00
Allotted from Vote 89, Salaries, etc.	1,325 35	1,325 35	1,325 35
Printing, Stationery and Office Equipment	3,700 00	700 00	63 23
Travelling Expenses	5,000 00	1,000 00	251 80
Telephones, Telegrams and Postage	75 00	75 00	72 12
Local Transportation	275 00	275 00	275 00
Freight, Express and Cartage	100 00	100 00	100 00
Sundries	2,102 00	2,102 00	1,688 28
Repairs and Upkeep of Equipment	400 00	400 00	356 91
	<u>\$ 196,162 35</u>	<u>\$ 196,162 35</u>	<u>\$ 194,317 69</u>

As at March 31, 1950, there were 84 salaried employees being paid from this vote, of whom 26 were permanent and 58 temporary.

Votes 426 and 901 Statistics, including contribution of \$6,291 to the Inter-American Statistical Institute

	Estimates	Allotments	Expenditures
Salaries	2,142,189 00	2,187,459 00	2,187,459 00
Allotted from Vote 89, Salaries, etc.	114,572 39	114,572 39	114,572 39
Printing, Stationery and Office Equipment	295,000 00	274,000 00	225,780 89
Travelling Expenses	55,045 00	37,475 00	35,225 85
Telephones, Telegrams and Postage	20,000 00	18,000 00	17,400 58
A Vital Statistics Fees	65,000 00	65,000 00	64,220 00
B Criminal Statistics Fees	16,000 00	15,000 00	14,812 80
Sundries	5,000 00	400 00	255 16
Photographic Supplies	13,000 00	11,300 00	10,244 86
Publications for Crop Correspondents	16,000 00	14,000 00	13,772 94
Printing of Dominion Bureau of Statistics Publications	157,000 00	199,000 00	155,452 33
Rental of Office Equipment	120,000 00	120,000 00	119,662 86
Conferences on Agricultural, Financial and Vital Statistics ..	16,026 00	8,026 00	7,427 60
Contribution to the Inter-American Statistical Institute	6,291 00	2,791 00	2,768 70
Remuneration and Expenses of Enumerators of the Field Sampling Organization	155,000 00	130,000 00	129,321 58
Memberships in Technical Organizations, Scientific Journals, etc., for reference purposes	3,000 00	4,400 00	4,169 80
C Preparation of an Index of Deaths—January 1, 1925 to date ..	29,100 00	25,600 00	25,482 45
Freight, Express and Cartage	4,300 00	5,500 00	5,172 77
	<u>\$3,232,523.39</u>	<u>\$3,232,523 39</u>	<u>\$3,133,202 56</u>

As at March 31, 1950, there were 1,115 salaried employees being paid from this vote, of whom 325 were permanent and 790 temporary.

An advance of \$200 for travelling expenses was made in the current fiscal year to Y. J. Major, who subsequently left the service, and of this amount, \$190.13 has been accounted for. The Department is endeavouring to secure an accounting for the balance of \$9.87.

A Payments were made to the provinces as follows: Newfoundland, \$1,652.60; Nova Scotia, \$3,216.80; Prince Edward Island, \$502.60; New Brunswick, \$2,878.90; Quebec, \$19,620.90; Ontario, \$19,185.10; Manitoba, \$3,721.90; Saskatchewan, \$3,912.50; Alberta, \$4,259.30; British Columbia, \$5,269.40.

B Consists of a great number of small amounts covering fees paid to justices of the peace, police magistrates and other criminal court officials for making returns on criminal statistics as required under authority of the Statistics Act, c. 190, R.S.

C This index is required in connection with the administration of the Family Allowances Act, c. 40, 1944, as amended, and for other governmental purposes.

Expenditures during the year were for the compilation of the information received from the provinces. Temporary assistance cost \$14,905.43 and other expenses were \$10,577.02.

Votes 427, 714 and 902 Census of Population, including a contribution of \$3,146 to the Inter-American Statistical Institute Committee on the 1950 Census of the Americas

	Estimates	Allotments	Expenditures
Salaries	204,690 00	204,690 00	192,706 28
Printing, Stationery and Office Equipment	7,300 00	7,300 00	150 16
Telephones, Telegrams and Postage	100 00	100 00	12 03
Freight, Express and Cartage	100 00	100 00	100 00
Rental of Office Equipment	1,000 00	1,000 00	1,000 00
Photographic Supplies	7,000 00	7,000 00	1,286 26
Printing of Census Reports	70,000 00	51,550 00	18,075 35
A Expenses in connection with taking the 1946 Census	298,200 00	298,200 00	272,161 95
Sundries	100 00	100 00	2 13
B Expenses in connection with the 1951 Decennial Census of Population	68,500 00	86,950 00	51,835 89
Contribution to the Inter-American Statistical Institute Committee on the 1950 Census of the Americas	3,146 00	3,146 00	3,146 00
	<u>\$ 660,136 00</u>	<u>\$ 660,136 00</u>	<u>\$ 540,476 05</u>

As at March 31, 1950, there were 223 salaried employees being paid from this vote, of whom 43 were permanent and 180 temporary.

A Includes expenditure of \$269,641.88 for salaries of temporary employees.

B Includes the following expenditures: salaries of temporary employees, \$8,731.93; payments to enumerators, \$17,008.98; and travelling expenses, \$9,121.26.

WHEAT AND GRAIN DIVISION

Vote 428 Salaries and Other Expenses

	Estimates	Allotments	Expenditures
Salaries	24,515 00	24,515 00	22,138 74
Living Allowances	1,900 00	1,900 00	410 00
Printing, Stationery and Office Equipment	600 00	600 00	331 38
Travelling Expenses	3,000 00	3,000 00	744 80
Telephones, Telegrams and Postage	3,000 00	3,000 00	1,987 32
Expenses of Representatives attending International Wheat Conference	10,000 00	10,000 00	2,007 36
Sundries	625 00	625 00	59 34
	<u>\$ 43,640 00</u>	<u>\$ 43,640 00</u>	<u>\$ 27,678 94</u>

This vote was provided for the general expenses of the Division which serves as the Department's procurement agency with regard to purchases of wheat, flour and other cereal products for foreign governments, and also keeps under constant survey Canada's grain position with reference to supply, transportation, and domestic and export demand.

The Director of the Division serves as secretary to the Wheat Committee of the Cabinet and as the departmental liaison officer to the Canadian Wheat Board.

As at March 31, 1950, there were 5 salaried employees being paid from this vote, of whom 2 were permanent and 3 temporary.

Vote 429 To hereby authorize the Canadian Wheat Board to buy rapeseed and sunflower seed from producers at a price of six cents per pound for the best grade f. o. b. local shipping point and at appropriate prices for other grades during the period commencing on August 1, 1948 and ending on July 31, 1949; to sell rapeseed and sunflower seed so purchased or the oil extracted therefrom as directed by the Minister of Trade and Commerce; to enter into such contracts as the said Minister may direct for the carrying out of any of these operations. \$ 1 00

Expenditures. nil

This vote extended the authority contained in Vote 887, Supplementary Estimates, 1948-49 to the end of the current fiscal year. Vote 613 of the Further Supplementary Estimates (3), 1949-50 reimbursed the Board for the deficit incurred in this connection—see page Y-21.

Vote 903 To authorize such payments to the Canadian Wheat Board out of unappropriated moneys in the Consolidated Revenue Fund as may be necessary to assure a return to the Canadian Wheat Board on sales of wheat for use in Canada equal to the prices received by the Canadian Wheat Board under the Canada—United Kingdom wheat contract	\$	1 00
Expenditures		nil

No payments were required under the above authority.

Vote 904 To provide for the Canadian Government's assessment for membership in the International Wheat Council for the crop year 1949-50	\$	25,577 00
Expenditures	\$	25,508 56

CANADA GRAIN ACT

Vote 430 Administration

	Estimates	Allotments	Expenditures
Salaries	95,375 00	90,350 00	85,675 93
Advertising	300 00	300 00	243 42
Telephones, Telegrams and Postage	1,600 00	1,600 00	1,471 36
Repairs and Upkeep of Equipment	360 00	460 00	400 44
Acquisition of Equipment	1,000 00	100 00	
Sundries	1,200 00	1,500 00	1,426 92
Professional Services	1,500 00	1,500 00	1,376 60
Rents	7,000 00	7,025 00	7,002 30
Supplies and Materials	350 00	350 00	213 62
Printing, Stationery and Office Equipment	3,000 00	6,000 00	5,296 47
Freight, Express and Cartage	150 00	250 00	167 48
Travelling Expenses	6,000 00	8,400 00	7,667 51
	<u>\$ 117,835 00</u>	<u>\$ 117,835 00</u>	<u>\$ 110,942 05</u>

As at March 31, 1950, there were 20 salaried employees being paid from this vote, of whom 14 were permanent and 6 temporary.

A statement of Revenue and Expenditure of the Board of Grain Commissioners for Canada for the fiscal year ending March 31, 1950, as certified by the Auditor General of Canada, will be found in Appendix 2 to this section, see page Y-41.

Votes 431 and 905 Operation and Maintenance, including inspection, weighing, registration, etc.

	Estimates	Allotments	Expenditures
Salaries and Wages	1,866,143 00	1,866,143 00	1,866,143 00
Allotted from Vote 89, Salaries, etc	86,879 14	86,879 14	86,879 14
Allowances	15,000 00	13,500 00	13,372 20
Overtime	40,000 00	48,600 00	48,585 40
A Telephones, Telegrams and Postage	12,000 00	11,700 00	11,591 05
Repairs and Upkeep of Equipment	5,000 00	2,400 00	2,320 75
Acquisition of Equipment	20,000 00	8,200 00	8,193 51
Sundries	10,000 00	9,000 00	8,905 68
B Professional Services	3,500 00	3,900 00	3,843 50
Rents	86,668 00	88,168 00	88,130 09
Supplies and Materials	12,000 00	12,000 00	11,765 49
Printing, Stationery and Office Equipment	36,000 00	35,000 00	33,840 85
Freight, Express and Cartage	15,000 00	17,400 00	17,282 76
Travelling Expenses	55,000 00	60,300 00	59,067 42
	<u>\$2,263,190 14</u>	<u>\$2,263,190 14</u>	<u>\$2,259,920 84</u>

As at March 31, 1950, there were 786 salaried employees being paid from this vote, of whom 496 were permanent and 290 temporary.

A The expenditures were for: telephones, \$6,302.32; telegrams, \$875.89; postage, \$4,412.84.

B Includes the following expenditures: grain appeal tribunals, \$2,143.50; grain standard committees, \$1,700.

Revenues arising from services provided through the above expenditures amounted to \$1,951,082.54 and included: grain inspection, \$1,096,611.72; grain weighing, \$672,625.94; registration and cancellation of warehouse receipts, \$38,914.49; grain sampling, \$32,125.65; overtime, \$33,006.35; elevator licence fees, \$27,996, and sale of grain samples, \$41,938.01.

Vote 432 Canadian Government Elevators, including Equipment

	Estimates	Allotments	Expenditures
Salaries and Wages	325,115 00	325,115 00	322,840 59
Allowances	1,260 00	1,260 00	1,225 51
Telephones, Telegrams and Postage	2,400 00	2,400 00	1,871 93
Repairs and Upkeep of Buildings, Works and Structures	183,485 00	183,485 00	194,467 89
Repairs and Upkeep of Equipment	7,500 00	7,500 00	6,366 00
Construction of Buildings, Works and Structures	320,609 00		
Port Arthur Elevator			
Dust Control System		14,600 00	13,150 86
Contract: Day Company of Canada Ltd., \$12,767.82, payment in full.			
2" - 4" Dry Stand Pipes		6,000 00	4,343 00
Safety Light Fixtures		14,450 00	13,540 57
Contract: Strachan-Aiken Limited, \$10,003.40, payment in full.			
New Spouting		55,000 00	49,201 89
Contract: Day Company of Canada Ltd., \$46,198, payment in full. Engineering fees, C. D. Howe Co. Ltd., \$1,857.50.			
Interlocking Leg and Conveyor Motors		2,152 00	
Installation of Ammeters on Shipping Legs		1,216 00	
Replacing Wooden Sacking Room and Annex Office with Tile Structures		5,500 00	
		98,918 00	80,230 32
Edmonton Elevator			
Dust Control System		14,500 00	7,622 74
Contract: Day Company of Canada Ltd., \$7,386.84, payment in full.			
Fire Walls		6,500 00	234 21
		21,000 00	7,856 95
Calgary Elevator			
Dust Control System		142,591 00.	138,006 72
Contract: Day Company of Canada Ltd., \$164,555; payments, \$131,761.11; to date, \$160,865.42. Engineering fees, C. D. Howe Co. Ltd., \$3,952.83.			
Installation of Circuit Breaker		1,800 00	
		144,391 00	138,006 72
General			
Exit Ladders at Moose Jaw, Saskatoon, Calgary, Edmonton, Lethbridge and Prince Rupert Elevators		56,000 00	
Total Construction of Buildings, Works and Structures..	320,609 00	320,309 00	226,099 99
Sundries	58,542 00	58,542 00	32,700 11
Rents	7,100 00	7,400 00	7,216 20
Supplies and Materials	6,000 00	6,000 00	5,128 54
Printing, Stationery and Office Equipment	2,500 00	2,500 00	2,133 05
Freight, Express and Cartage	400 00	400 00	146 41
Travelling Expenses	2,500 00	2,500 00	1,479 32
Purchase of Screenings	2,000 00	2,000 00	
	<u>\$ 919,411 00</u>	<u>\$ 919,411 00</u>	<u>\$ 711,675 54</u>

As at March 31, 1950, there were 137 salaried employees being paid from this vote, of whom 73 were permanent and 64 temporary.

Revenues arising from services provided through the above expenditures amounted to \$290,072.60 and included storage and elevation of grain, cleaning and drying, \$201,084.82; sale of surplus grain, \$7,895.65; sale of screenings, \$2,633.74 and rent of Port Arthur Elevator, \$76,975.39.

The Balance Sheet as at March 31, 1950, as certified by the Auditor General, together with supporting schedules will be found in Appendix 5 to this section, see page Y-49.

B—GENERAL

(FORMERLY UNDER RECONSTRUCTION AND SUPPLY)

DOMINION COAL BOARD

Vote 439 Administration and Investigations of the Dominion Coal Board

	Estimates	Allotments	Expenditures
Salaries	61,300 00	66,300 00	65,931 54
A Allowances	7,500 00	7,500 00	3,650 00
Printing, Stationery and Office Equipment	5,000 00	6,100 00	4,663 61
B Travelling Expenses	13,800 00	8,450 00	4,913 00
Telephones, Telegrams and Postage	2,500 00	2,850 00	2,751 42
Sundries	4,000 00	2,900 00	205 94
	<u>\$ 94,100 00</u>	<u>\$ 94,100 00</u>	<u>\$ 82,116 41</u>

As at March 31, 1950, there were 22 salaried employees being paid from this vote, of whom 6 were permanent and 16 temporary.

A P.C. 126/4433, October 30, 1947, and P.C. 4561, November 7, 1947, authorized payment to the members of the Dominion Coal Board for their services at the rate of \$25 per day. Payments in this respect were as follows: I. MacLaren, \$525; D. W. Morrison, \$550; E. J. Renaud, \$525; P. Streeter, \$375; G. A. Vissac, \$1,075; W. C. Whittaker, \$600.

B Travelling expenses of \$500 or over were paid to members as follows: G. A. Vissac, \$1,045.28; W. C. Whittaker, \$906.42.

Vote 440 Payments in connection with the movements of coal under conditions prescribed

by the Governor in Council.....	4,500,000 00
Expenditures.....	<u>\$3,919,348 54</u>

Subventions were paid to Canadian Collieries (Dunsmuir) Ltd., Nanaimo, B.C., \$31,028.26; Canadian National Railways, Montreal, \$1,156,269.06; Canadian Pacific Railway Company, Montreal, \$654,222.30; Dominion Coal Co., Ltd., Sydney, N.S., \$1,769,162.58; Maritime Coal, Railway and Power Co., Ltd., Amherst, N.S., \$948.01; Northern Alberta Railways Co., Edmonton, \$31,876.20; Old Sydney Collieries Ltd., Trenton, N.S., \$91,837.56; Sydney and Louisburg Railway Co., Sydney N.S., \$184,004.57.

Subsidy payments under an Act to place Canadian Coal used in the manufacture of iron and steel on a basis of equality with imported coal, c. 6, 1930.....\$ 355,351 09

Subsidy payments of 49½ cents per net ton on bituminous coal mined in Canada and converted into coke and used in the smelting of iron from ore, and in the manufacture of steel ingots or steel castings were made to the Dominion Steel and Coal Corporation, Limited, Sydney, N.S.

CANADIAN ARSENALS LIMITED

Vote 451 Administration and operation of Canadian Arsenals Limited—Formerly under

Demobilization and Reconversion.....	\$2,900,000 00
Expenditures.....	<u>nil</u>

An advance of \$500,000 made from this vote was refunded by the Company in May, 1950, but not taken into account in Schedule I to the Company's Balance Sheet as at March 31, 1950, which is shown in Appendix 3 to this section—see page Y—42.

Vote 452 To provide for the cost of replacement, repair, reconditioning and salvage of essential buildings, machinery and equipment destroyed by fire at the Dominion Arsenals Plant of Canadian Arsenals Limited.....	1,300,000 00
Expenditures.....	\$1,295,903 92

Of the total expenditure, an amount of \$273,284.78 was paid to the Company in April, 1950, and is therefore included in the Accounts Receivable on the Balance Sheet as at March 31, 1950.

GENERAL

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	\$ 4,756 66
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SPECIAL

Votes 433 and 906 To reimburse the Canadian Commercial Corporation for expenses incurred in purchasing materials, supplies and equipment, etc., on behalf of the Department of National Defence under Chapter 51, Statutes of 1947.....	975,000 00
Expenditures.....	\$ 975,000 00

As expenses incurred by the Canadian Commercial Corporation in the above connection during the current fiscal year amounted to \$1,006,000, the balance of \$31,000 will be required from the 1950-51 appropriations.

Vote 434 Fraser Valley Dyking Board—To provide for payments by the Government of Canada under the agreement dated July 22, 1948, between the Government of Canada and the Government of British Columbia, establishing the Fraser Valley Dyking Board.....	3,000,000 00
Expenditures.....	\$3,000,000 00

Vote 907 Fraser Valley Dyking Board—To provide for payments by the Government of Canada for certain dyke reconstruction and improvement desirable to protect the works already undertaken in the main program, under the agreement dated July 22, 1948, between the Government of Canada and the Government of British Columbia, establishing the Fraser Valley Dyking Board.....	1,125,000 00
Expenditures.....	\$1,024,185 86

Vote 609 Subject to the approval of the Governor in Council, notwithstanding Vote 907, to authorize payments out of the funds of the Fraser Valley Dyking Board in accordance with the agreement of March, 1950, between the Government of Canada, the Government of the Province of British Columbia and the said Board; and to authorize such payments by the Government of Canada to the said Board out of Vote 907 as are necessary to provide for Canada's share of the amount required by the Board to carry out the terms of the said agreement.....	\$ 1 00
Expenditures.....	nil

P.C. 1323, March 14, 1950, authorized the amendment of the original agreement dated July 22, 1948, in order that the winding-up operations of the Board could be carried out under the sole direction of the Province of British Columbia, thereby terminating the commitment of the Government of Canada in the present fiscal year.

Expenditures from the two preceding votes, amounting to \$4,024,185.86, were in the form of advances. The total advances to date are \$8,524,185.86, and details are shown in the Financial Statement of the Board in Appendix 9 to this section, page Y-64.

Vote 610 To reimburse the Canadian Wheat Board for expenses incurred from August 1, 1948, to July 31, 1949, in the administration of delivery quotas and permit regulations, etc.	96,455 00
Expenditures.	<u>\$ 96,312 38</u>

Vote 611 To reimburse the Canadian Wheat Board for the balance of the deficit incurred from the operations of the Wheat Board on the 1947 Crop Account, Flax Division, for the period August 1, 1948, to July 31, 1949, pursuant to Orders in Council P.C. 3038 of July 31, 1947, and P.C. 829 of February 26, 1948.	189,831 00
Expenditures.	<u>\$ 189,585 09</u>

Vote 612 To reimburse the Canadian Wheat Board for the deficit incurred from the operations of the Wheat Board on the 1948 Crop Account, Flax Division, for the period August 1, 1948, to July 31, 1949, pursuant to Order in Council P.C. 3376 of July 28, 1948.	3,884,182 00
Expenditures.	<u>\$3,881,963 67</u>

Vote 613 To reimburse the Canadian Wheat Board for the deficit incurred from the operations of the Wheat Board on the 1948 Crop Rapeseed Account, for the period ended July 31, 1949, pursuant to the regulations passed under The Appropriation Act No. 4, 1948-49, Vote 887 and the Canadian Wheat Board Act, 1935, as amended, and approved by Order in Council P.C. 3717 of August 25, 1948.	399,608 00
Expenditures.	<u>\$ 398,982 30</u>

The operations of the Board in this connection were authorized by Vote 887, Supplementary Estimates, 1948-49 and Vote 429, Main Estimates, 1949-50.

DEMOBILIZATION AND RECONVERSION

Vote 435 Emergency Import Control—Salaries and other Expenses—Formerly under Department of Reconstruction and Supply, Departmental Administration

	Estimates	Allotments	Expenditures
Temporary Assistance	207,795 00	223,295 00	221,144 97
Travelling Expenses and Living Allowances	5,000 00	3,000 00	1,443 24
Telephones, Telegrams and Postage	15,000 00	10,000 00	8,069 66
Printing, Stationery and Office Equipment	15,000 00	11,000 00	6,844 39
Freight, Express and Cartage	500 00	500 00	136 75
Professional and Special Services and Expenses	2,000 00	500 00	
Sundries	7,000 00	4,000 00	286 82
	<u>\$ 252,295 00</u>	<u>\$ 252,295 00</u>	<u>\$ 237,925 83</u>

This vote was provided for administrative expenses in connection with regulations imposed under authority of the Emergency Exchange Conservation Act, c. 7, 1948, in respect of items contained in Schedule III to the Act. The Wartime Prices and Trade Board, Department of Finance, administers the regulations in respect of items contained in Schedules I and II.

As at March 31, 1950, there were 88 temporary salaried employees being paid from this vote.

Vote 436 To provide for the liquidation of contracts, including commitments of previous years related to the acquisition of assets operated by the Department of Reconstruction and Supply or an agency of the Department of Reconstruction and Supply; and for miscellaneous and unforeseen expenses.....	400,000 00
Expenditures.....	\$ 72,970 61

A distribution of expenditures follows:

Cost in connection with land required for war purposes	6,581 36
Legal fees incurred in connection with liquidation of war contracts:	
Payments were made as follows: J. B. Coyne, Winnipeg, \$2,500; Hugh E. O'Donnell, K.C., Montreal, \$3,797.14; Roger Brossard, K.C., Montreal, \$1,078.60; sundry payments of amounts under \$1,000 each, \$2,894.22	10,269 96
Compensation to Eugene Hollis Linton, Grand Manan, N.B.—P.C. 88/1650 dated March 29, 1950, authorized payment of a claim for injuries received on April 27, 1948, when an anti-tank mine fuse, which had been disposed of in the Bay of Fundy, was washed ashore and exploded in the claimant's hand	5,000 00
Liquidation of Crown Companies	1,089 36
Payments of outstanding commitments on Mutual Aid orders	5,109 54
Payments of outstanding commitments on War Supplies Ltd. orders	1,052 55
Preparation of a history of the Department of Munitions and Supply—P.C. 488, March 15, 1946 authorized the employment of J. de N. Kennedy to prepare this history. Payments to this official amounted to \$7,171.44 and to the Department of Public Printing and Stationery \$7,070.69. Expenditures to date were \$35,024.33	14,242 13
Termination of contracts—P.C. 929 dated February 15, 1945, authorized settlement of claims under munitions contracts which were terminated in whole or in part before completion. Payments were made as follows: Canadian Instruments and Cameras, Montreal, \$10,000; Fairchild Aircraft Ltd., Longueuil, \$8,120.66; University of Montreal, Montreal, \$8,000	26,120 66
Sundries	3,505 05
	\$ 72,970 61

Vote 437 To provide for Production and Transportation Subsidies on Steel and Iron, under such terms and conditions as may be approved by the Governor in Council.....	7,750,000 00
Expenditures.....	\$4,662,251 94

Payments were made to: Algoma Steel Corporation Ltd., Sault Ste. Marie, Ont., \$133,223.27; Atlas Steels Ltd., Welland, Ont., \$144,495.87; Burlington Steel Co., Ltd., Hamilton, Ont., \$63,821.21; Dominion Foundries and Steel Ltd., Hamilton, Ont., \$710,655.51; Dominion Steel and Coal Corporation, Ltd., Sydney, N.S., \$1,699,267; The Frost and Wood Company, Ltd., Smiths Falls, Ont., \$2,440.67; The Steel Company of Canada, Ltd., Hamilton, Ont., \$1,894,337.21; The United Nail and Foundry Company, St. John's, \$14,011.20.

Vote 438 To provide for Research and Development of Jet Engines and Aircraft.....	1,500,000 00
Expenditures.....	\$1,500,000 00

This vote was provided for expenditures on research and development of jet propelled transport aircraft which are being carried out by A. V. Roe, Canada, Ltd., Toronto, under an agreement authorized by P.C. 4436, October 31, 1947. All payments were made to the Company.

Comparative Statement of Accounts Receivable

	March 31, 1950	March 31, 1949
Current Year	12,684 03	12,667 84
Previous Years—Collectable	7,949,974 58	24,535,625 82
—Uncollectable	189,653 17	189,110 03
	<u>\$ 8,152,311 78</u>	<u>\$ 24,737,403 69</u>

Previous Years—Collectable: Included in the figure for 1950 are amounts due from contractors in connection with price adjustments and over-all renegotiations totalling \$7,947,226.32.

Previous Years—Uncollectable: Items in excess of \$1,000 were listed on pages VA-14 and Y-15 in Public Accounts 1948.

OPEN ACCOUNTS

	Dr. Balance Mar. 31, 1949	Debit	Credit	Dr. Balance Mar. 31, 1950
[1] Cash and Other Current Assets				
<i>(c) Working Capital Advances—</i>				
<i>(i) Departmental:</i>				
A Board of Grain Commissioners— Canada Grain Act	448 62	282,695 37	281,262 16	1,881 83
B Purchase and storage of strategic materials	2,809,189 38	1,293,375 00	269,013 91	3,833,550 47
<i>(ii) Crown Corporations:</i>				
C Canadian Arsenals Ltd.	5,000,000 00			5,000,000 00
D Canadian Commercial Corporation .	3,500,000 00			3,500,000 00
E Crown Assets Disposal Corporation (formerly War Assets Corporation)	1,439,837 06		1,183,100 00	256,737 06
F Export Credits Insurance Corpora- tion—Capital Surplus	5,000,000 00*			5,000,000 00
	<u>17,749,475 06</u>	<u>1,576,070 37</u>	<u>1,733,376 07</u>	<u>17,592,169 36</u>
[2] Loans to, and Investments in, Crown Agencies				
<i>(e) Miscellaneous—</i>				
G Eldorado Mining and Refining (1944) Limited Stock	9,246,876 82		1,000,000 00	8,246,876 82
H Polymer Corporation Limited	42,886,297 66			42,886,297 66
I War Assets Corporation (Stock liability of predecessor company) .	250,000 00		250,000 00	
J Export Credits Insurance Corporation Capital Stock	5,000,000 00*			5,000,000 00
	<u>57,383,174 48</u>		<u>1,250,000 00</u>	<u>56,133,174 48</u>
[3] Other Loans and Investments				
<i>(b) To United Kingdom and Other Governments—</i>				
K Government of Union of Soviet Socialist Republics	8,815,680 52		125,936 00	8,689,744 52
<i>(d) Miscellaneous—</i>				
L Algoma Steel Corporation, Ltd.	739,312 93		250,000 00	489,312 93
M Crown Trust Company (formerly Crown Trusts and Guarantee Com- pany)	54,962 25		9,724 05	45,238 20
N Dominion Steel and Coal Corpora- tion Limited	966,965 84		193,393 17	773,572 67
O Sundry Coal Companies	81,691 91		6,667 41	75,024 50

	Dr. Balance Mar. 31, 1949	Debit	Credit	Dr. Balance Mar. 31, 1950
[13] Other Loans and Investments—Concluded				
(d) <i>Miscellaneous</i> —Concluded				
Balances receivable under Agreements of Sale of Crown Assets—				
P Algoma Steel Corporation Ltd.	5,554,119 70		288,116 86	5,266,002 84
Q Atlas Steels Ltd.	615,206 93		23,891 56	591,315 37
R Vivian Diesels & Munitions Ltd. ..	139,361 93		11,432 84	127,929 09
S Crown Assets Disposal Corporation —North American Cyanamid Ltd.	2,160,000 00		720,000 00	1,440,000 00
	10,311,621 49		1,503,225 89	8,808,395 60
	19,127,302 01		1,629,161 89	17,498,140 12
	\$ 94,259,951 55	\$ 1,576,070 37	\$ 4,612,537 96	\$ 91,223,483 96
	Cr. Balance Mar. 31, 1949	Debit	Credit	Cr. Balance Mar. 31, 1950
[9] Floating Debt				
(b) <i>Notes and Other Obligations</i>				
Payable on Demand—				
T Eldorado Mining and Refining Ltd.	83,263 95	9,724 05		73,539 90
(d) <i>Outstanding Cheques and Warrants—</i>				
U Outstanding Imprest Account Cheques —Trade and Commerce	6,946 74	14 10		6,932 64
V Wheat Bonus Certificates	7,755 28	8 95		7,746 33
	97,965 97	9,747 10		88,218 87
[10] Deposit and Trust Accounts				
(c) <i>Miscellaneous</i>				
W Contractors' Securities—Cash—Trade and Commerce			29,000 00	29,000 00
X Government of Turkey—Supplies ..	109 29	109 29		
X Government of United Kingdom ...	169,281 95	111,640 84	134,371 81	192,012 92
Y Unclaimed Wages—Government Agencies	76,434 52	13 85	901 23	77,321 90
Z Board of Grain Commissioners—Grain Overages	17,548 19		327 60	17,875 79
AA Board of Grain Commissioners— Default Trust Account		605 50	605 50	
AB Technical Workers	5,600 00	1,915 00	1,950 00	5,635 00
AC Central Mortgage and Housing Cor- poration		14,500 00	14,500 00	
AD Space Rental Deposits—Canadian In- ternational Trade Fairs	206,975 47	277,882 18	252,056 86	181,150 15
	475,949 42	406,666 66	433,713 00	502,995 76
[11] Insurance, Pension and Guaranty Accounts				
(c) <i>Pension and Retirement Funds—</i>				
AE Retirement Fund—Trade and Com- merce	719 51	4,007 36	4,158 32	870 47
[13] Sundry Suspense Accounts				
AF Loan Subscribers in Arrears	754 48			754 48
AG Trade and Commerce Suspense ...	519,673 61	234,714 00	251,034 09	535,993 70
AH Unclaimed Cheques Suspense—Trade and Commerce	2,100 07	2 75	1 13	2,098 45
	522,528 16	234,716 75	251,035 22	538,846 63
	\$ 1,097,163 06	\$ 655,137 87	\$ 688,906 54	\$ 1,130,931 73

* Under Department of Finance in Public Accounts, 1949.

- A This account is operated pursuant to the provisions of section 163, Canada Grain Act, c. 5, 1930, whereby an accountable advance not exceeding \$500,000 may be made out of the unappropriated moneys in the Consolidated Revenue Fund to the Board of Grain Commissioners for working capital to meet freight charges and weighing and inspection fees on grain received into or discharged from government elevators, such charges being subsequently recovered from owners of the grain.
- B The authority for advances in connection with this account is provided through a Parliamentary appropriation. The amount so provided and the net requirements, as represented by the debits and credits, are as follows:

Vote 936 To provide for the purchase and storage of, and incidental expenses in connection with, strategic reserves of materials.....	1,293,375 00
Expenditures.....	\$1,024,361 09

During the year, quantities of certain strategic materials were sold by the Canadian Commercial Corporation at less than the original cost, resulting in a loss of \$187,882.03. This loss has not been written off, and therefore the asset value of strategic reserves of materials, as represented by the balance in this account as at March 31, 1950, is overstated by the amount of the loss.

- C The accounts of Canadian Arsenals Ltd., are audited by the Auditor General of Canada and the Balance Sheet as at March 31, 1950, as certified by him, together with supporting schedules, will be found in Appendix 3 to this section, see page Y-42.

- D Advances were made in previous years to the Corporation under authority of section 8, Canadian Commercial Corporation Act, c. 40, 1946 which states that funds not exceeding in the aggregate \$10,000,000 were to be made available to the Corporation for working capital requirements.

The accounts of the Corporation are audited by the Auditor General of Canada in accordance with the provisions of section 8 (5) of the Act, and the Balance Sheet as at March 31, 1950, as certified by him, together with supporting schedule will be found in Appendix 4 to this section, see page Y-47.

- E Under subsection 3 of section 3 of an Act to amend The Surplus Crown Assets Act, c. 38, 1949, 2nd Session, the name of the Corporation is changed to "Crown Assets Disposal Corporation" and section 7 of the said Act defines its duties and functions.

This account relates to loans made to the Corporation for purchases from the Government of the United States of America of certain immovable defence facilities constructed in Canada which have, or will, become surplus to the requirements of the said Government. The credits represent repayments.

The accounts of the Corporation are audited by the Auditor General of Canada and the Balance Sheet as at March 31, 1950, as certified by him, together with supporting schedules will be found in Appendix 6 to this section, see page Y-54.

- F Subsection 3 of section 10 of the Export Credits Insurance Act, c. 39, 1944, prescribes that for any part of the subscription to the capital stock of the Corporation, the Minister of Finance shall pay to the Corporation an equal amount to be credited to capital surplus account. The closing balance represents the amount paid under this authority (see under Loans to, and Investments in, Crown Agencies).

The accounts of the Corporation are audited by the Auditor General of Canada and the Balance Sheet as at March 31, 1950, as certified by him, together with supporting schedules will be found in Appendix 8 to this section, see page Y-62.

- G The closing balance represents the investment of the Crown in the capital stock of this Company. The credit represents the redemption of 10,000 shares by the Company.

The accounts of the Company are audited by the Auditor General of Canada and the Balance Sheet as at March 31, 1950, as certified by him, together with supporting schedules will be found in Appendix 7 to this section, see page Y-58.

- H This represents the investment of the Crown in the Corporation.

The accounts of the Corporation are audited by the Auditor General of Canada and the Balance Sheet as at March 31, 1950, as certified by him, together with supporting schedules will be found in Appendix 11 to this section, see page Y-69.

- I Under the provisions of the Surplus Crown Assets Act, c. 21, 1944, the assets and liabilities of the War Assets Corporation Ltd., were assumed by War Assets Corporation. The credit represents repayment to the Crown for the capital stock of the former.

- J The Corporation was incorporated under the Export Credits Insurance Act, c. 39, 1944, to promote the revival of trade by the provision of Government guarantees to encourage exports from Canada. The closing balance represents the subscription by the Minister of Finance for Capital stock in the Corporation as authorized by subsection 2 of section 10 of the Act.

- K The opening balance includes an amount of \$125,936 representing the value of a shipment of soybean flour in 1945. In the current fiscal year it was discovered that this shipment had not been forwarded but declared surplus to War Assets Corporation at Vancouver. The necessary correction represented a credit to this account and the offsetting debit was to Soybean Flour Suspense Account under Miscellaneous Non-Active Accounts (Department of Finance) pending final adjustment.
- The closing balance represents the amount outstanding in respect of disbursements on a recoverable basis for foodstuffs and other essential requirements in the fiscal year 1945-46, under authority of the War Expenditure and Demobilization Appropriation Act, 1945.
- L The credit in this account represents the annual principal payment by the Corporation in accordance with the terms of the agreement. This loan bears no interest.
- M Advances are made to the Company for the purpose of acquiring the capital stock of the former Eldorado Mining and Refining Ltd., which was appropriated by the Crown under authority of P.C. 535 of January 27, 1944. When purchases of stock are made by the Company, this account is credited with the value of stock and the debit is to "Floating Debt, Stock Payable on Demand—Eldorado Mining and Refining Limited".
- N This loan is to be repaid by April 1, 1954, in ten equal annual instalments plus interest at 3½ per cent per annum on the outstanding balance. The sixth instalment of \$193,393.17 was repaid during the year. Interest amounting to \$33,843.80 was received and credited to Ordinary Revenue—Return on Investments.
- O These loans were made through the former Emergency Coal Production Board, the Coal Controller, and the Dominion Fuel Board, for the purpose of ensuring maximum production in the coal mining industry, and are now under the administration of the Dominion Coal Board. The credit represents repayments. A list of the companies is included in the Schedule to the Trade and Commerce Balance Sheet in Appendix 1 to this section. Interest amounting to \$1,278.06 was received and credited to Ordinary Revenue—Return on Investments.
- P This is in connection with the balance due for property disposed of under lease-purchase option agreement which terminates April 30, 1977. The agreement provides for annual instalments, plus interest at 3 per cent per annum on the balance as follows: to December 31, 1963, \$288,116.86; for the next thirteen years to December 31, 1976, \$92,427.51, and the final payment on April 30, 1977, of \$30,809.17. Interest amounting to \$166,623.58 was received and credited to Ordinary Revenue—Return on Investments.
- Q This is in connection with the balance due for property disposed of under lease-purchase option agreement which terminates December 31, 1974. The agreement provides for quarterly principal payments of \$5,972.89 plus interest at 3 per cent per annum on the balance. Interest amounting to \$18,187.46 was received and credited to Ordinary Revenue—Return on Investments.
- R This is in connection with the balance due for property disposed of under lease-purchase option agreement which terminates December 31, 1975. The agreement provides for annual payments, commencing December 31, 1946, of \$11,432.84 for the first ten years and \$1,453.32 thereafter, with interest at 3 per cent per annum on the outstanding balance. As the property involved in this transaction had been declared surplus to Crown Assets Disposal Corporation before the lease-purchase option agreement had been completed, collection became the responsibility of the Corporation which collected \$15,613.71 during the year and remitted \$14,052.34 to the Receiver General. On advice received from the Corporation at the close of the fiscal year, the amount of the principal payment, \$11,432.84, was transferred from Special Receipts to this account.
- S This represents transactions in connection with the balance receivable from Crown Assets Disposal Corporation on account of the sale by it of Welland Chemical Works Ltd., Welland, Ont. (a Crown Plant), to North American Cyanamid Ltd.
- T This account records the liability of the Government of Canada for the value of paid-up capital stock of the Company which had not been redeemed at the close of the fiscal year.
- U At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. Also included in this account are transactions involving Crown companies and Crown plants, and, when the bank account of any of these Government agencies is closed out, funds to meet outstanding cheques are withdrawn and credited hereto. If any of these cheques are subsequently cashed, reimbursement is made from this account.
- V Pursuant to an Act Respecting Wheat, c. 60, 1931, the Governor in Council authorized payment out of the unappropriated moneys in the Consolidated Revenue Fund of the sum of five cents per bushel for wheat grown in the Provinces of Manitoba, Saskatchewan and Alberta, in the year 1931 and delivered to any licensed elevator in the Western Inspection Division, commission merchant, track buyer or grain dealer, as defined by the Canada Grain Act.
- Payment was made via the medium of certificates; the closing balance represents the Département's liability in respect of those still outstanding.

- W Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1949-50, bonds so held in respect of this Department amounted to \$20,000.
- X These are the remaining two of a number of accounts which were credited with advances from the respective governments for the purchase of supplies and debited with the value of the relative shipments. The entry in the former represents the refund of an unexpended balance.
- Y When the bank account of any of the Crown companies or Crown plants is closed out, funds representing unclaimed wages are withdrawn and credited hereto, pending presentation of claims.
- Z With respect to the annual weigh-up of grain in store in public and private elevators as required by sections 138 and 138A of an Act to amend the Canada Grain Act, c. 36, 1939, excess net overages disclosed in each crop year belong to the Crown and may be disposed of as the Board directs. The proceeds from the sale of such overages for the present year, \$327.60, were credited to this account.
- AA Remittances covering matured interest on securities held as surety for licencees in the amount of \$555 were credited to this account and payments were subsequently made to the licencees concerned. The balance of \$50.50 represents the amount received from the Canadian Indemnity Company and subsequently paid to G. A. Jahnke and H. Jahnke to settle claims against the Prairie Milling Company, Herbert, Saskatchewan, which went into bankruptcy in 1948.
- AB P.C. 2047, May 29, 1947, provided for the employment in Canada of selected German scientists and technicians required for industrial and educational purposes. This account is credited with cash deposits, received from prospective employers of such persons, of amounts estimated as necessary to defray their travelling expenses from Germany to Canada and return, and debited with the relative expenses when ascertained.
- AC Advances received from Central Mortgage and Housing Corporation for work to be performed by the Dominion Bureau of Statistics were credited to this account and the expenditures for such work were debited hereto. The unexpended balance was refunded to the Corporation.
- AD The title of this account was altered during the fiscal year to permit of the inclusion of transactions in respect of the 1950 Fair. Credits represent the deposits received for rentals, while the debit consists of refunds of deposits, \$7,395.62 and the transfer to Ordinary Revenue—Services and Service Fees of \$270,486.66, being net proceeds from rent of space at the 1949 Fair.
- AE Credits comprise deductions from the earnings of certain employees of this Department not paid through the Central Pay Office, and the accrual of interest at the rate of 4 per cent per annum on the balance to the credit of each employee. Debits represent (a) payment of the amounts to the employees' credit upon resignation or death or, if they are made permanent, refunds or transfers to the Superannuation Account; (b) transfers to the Central Pay Office Retirement Fund Account.
- AF P.C. 2769 of April 6, 1943, authorized the Minister of Finance to enter into agreements with chartered banks to handle, through bank branches, payroll deduction purchases of Victory Loan Bonds by certain employees who are not paid through Central Pay Office. This account reflects the incomplete subscriptions, under this plan, of employees who have left the Government Service and have not applied for refunds.
- AG Receipts which cannot be allocated immediately are credited to this account pending clearance to the proper account.
- AH All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue, are credited to this account pending claims therefor.

Employees Receiving Salaries at Annual Rates of \$3,000 or over and Travelling Expenses of \$500 or over

The first list for each of the three sections, which are entitled Administration and General, Canada Grain Act, and Outside of Canada, respectively, contains the names and annual salary rates of all salaried employees who were receiving \$3,000 or over as at March 31, 1950. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list for each section contains the names of other salaried employees who received travelling expenses of \$500 or over.

The lists in respect of employees outside of Canada also contain the annual rates of living and representation allowances for Foreign Service Officers and Administrative Staffs abroad.

ADMINISTRATION AND GENERAL

Salaried employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Mackenzie, M. W., Deputy Minister	\$ 15,000 00	\$ 2,225 03	Butterfield, E. S.	3,180 00	581 90
Pierce, S. D., Associate Deputy Minister	12,000 00	{ 970 80 684 34†	Carten, F. T.	3,960 00	
Skelton, A., Asst. Deputy Minister	10,000 00		Chappell, R. N.	5,040 00	856 61
Master, O., Asst. Deputy Minister	8,000 00		Chatillon, J. A.	3,060 00	
Abell, A. S.	5,040 00	929 50	Cheney, H. W.	5,400 00	
Abrahamson, R. A.	3,180 00		Chevrier, R. J.	3,780 00	
Addison, R. E.	4,320 00		Clark, A.	3,060 00	
Adshead, J. L.	3,060 00		Clarke, Edna	3,060 00	
Alger, D. F.	3,000 00		Clarke, Edwin	4,080 00	
Allen, H. L.	3,960 00		Clarke, F. F.	6,000 00	
Amey, F. N.	4,080 00		Clarke, G. C.	3,360 00	
Anderson, E.	3,300 00		Clingan, G. F.	4,080 00	
Anderson, N. G.	3,180 00		Clow, H. B.	3,180 00	
Arnott, N.	5,640 00	634 47	Coderre, E. W.	3,300 00	
Ashley, H. G. W.	3,180 00		Cohen, A.	4,440 00	
Auger, J. R.	3,060 00		Conley, L. M. G.	3,360 00	
Axford, J. S.	3,180 00		Cooke, S. C.	3,540 00	
Babington, F. C.	3,480 00		Corkery, P. A.	3,180 00	590 83
Bailey, D. J.	3,480 00		Cosgrave, L. M.	6,300 00	{ 3,914 32 1,549 97*
Bamsey, G. E.	3,360 00				520 86
Bangs, R. G.	4,080 00		Cosgrove, F. P.	4,800 00	
Bannerman, G. F.	9,000 00	3,437 24	Coulson, H. H.	4,080 00	
Barclay, J. A.	4,080 00	591 90	Cowper, G. C.	4,980 00	
Barker, G. M.	3,300 00		Crozier, R. B.	3,540 00	
Barkley, S. G.	4,740 00	1,099 95	Cryer, K.	3,480 00	
Barnes, W. E.	3,000 00		Cunningham, A. F.	3,600 00	
Barrow, B. G.	3,600 00		Davis, J.	5,400 00	977 43
Beaton, J. D.	3,060 00		Davis, W. W.	4,500 00	
Beaupre, T. N.	6,000 00		Davison, J. M. H.	3,540 00	
Bechler, L. J.	3,780 00		Dayton, R. H.	8,000 00	2,423 32
Belisle, F.	3,660 00		Dean, J.	3,060 00	
Bergevin, J. B.	3,000 00		Debler, G. A.	3,660 00	
Berlinquette, V. R.	3,420 00		Deir, A. R.	3,780 00	
Berry, W. L.	4,140 00		DeJausserand, A. A. ..	3,060 00	
Bird, K. W.	3,060 00		Delisle, J. W.	3,180 00	
Blyth, C. D.	5,040 00		Denault, R. L.	3,060 00	
Boardman, F. G.	3,420 00		Deslauriers, W. A.	4,740 00	
Bocking, T. E.	3,360 00		Devillers, M. L. E.	3,060 00	
Bonnar, R.	4,080 00		Dornan, L. G.	3,360 00	
Bothwell, J. R.	3,000 00		Douglas, D. G.	3,600 00	759 47
Bouck, M. E.	3,060 00		Drolet, C. E. V.	3,420 00	
Boyd, J. H.	3,720 00	516 56	Duncan, A. S.	5,700 00	
Brault, J. R. E.	3,060 00		Dunn, J. C.	3,480 00	
Brazeau, A.	3,060 00		Eastwood, W. J.	3,240 00	
Briggs, C. D.	3,000 00		Edkins, J. T.	4,140 00	
Brower, E. J.	3,480 00		Ellis, R. S.	3,780 00	729 32
Brown, E. S.	3,660 00		Elworthy, R. T.	4,740 00	
Brown, R. A.	4,440 00		Emmerson, F. W.	3,420 00	
Brown, R. G.	3,180 00	2,837 05	Esdale, R. M.	3,060 00	
Brown, T. M.	4,320 00		Ewert, W. F.	4,440 00	
Bryant, F. W.	3,000 00		Fairweather, A. C.	3,960 00	
Buckley, M. H.	3,180 00		Falconer, H. M. S.	3,060 00	
Bull, W. F.	8,000 00		Farrell, A. G.	3,300 00	
Bunting, E. B.	3,180 00		Feather, B. B.	3,840 00	
Burke, J. J.	3,000 00		Feeley, S.	3,060 00	
Burrows, J. A.	3,000 00		Fenton, J. G.	3,060 00	
Butler, B. C.	7,500 00		Ferguson, B. A.	3,660 00	
			Ferguson, P. H.	3,360 00	
			Fink, I.	4,320 00	
			Finlayson, J. K.	3,780 00	
			Finn, E. R.	3,060 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Firestone, O. J.	7,500 00		Johnson, R. E.	3,540 00	
Fleming, M. E.	3,120 00		Jones, D. A.	7,200 00	1,809 66
Fletcher, W. E.	3,180 00		Jones, D. H.	3,540 00	
Forbes, G. R.	4,080 00		Jones, M. L. E.	3,300 00	
Forsyth, J. L.	4,740 00		Jones, P. G.	4,080 00	646 17
Fortington, A. E.	4,740 00		Jones, W.	3,180 00	
Fountain, G. A.	3,000 00		Kane, L. A.	4,740 00	
Fraser, W. J. S.	3,300 00		Keith, F. M.	3,420 00	
Friedman, J.	3,060 00		Kemp, H. R.	7,500 00	
Gallow, C. R.	4,620 00	2,611 99*	Kennedy, M. E.	3,000 00	
(including terminable allowance, \$660)			Keyfitz, N.	6,000 00	
Gardam, M. G.	3,600 00		Kincade, R. M.	3,780 00	801 51
Garden, W. G.	3,720 00		Kinsella, T. R.	3,720 00	
Garrard, C. J.	3,300 00		Kirby, F.	3,060 00	658 73
Gay, J. M.	3,060 00		Kohn, R.	3,420 00	
George, M. J.	3,000 00		Kotlarsky, H. R.	3,660 00	
Gerridzen, E. G.	3,720 00		Labelle, J. M. V.	3,060 00	
Gilbert, H. A.	4,740 00		Lacasse, J. A.	3,060 00	
Gleeson, L. J.	3,660 00		Lafleur, R. P.	3,060 00	
Goldberg, S. A.	4,320 00		Laidlaw, K. A.	3,420 00	1,592 19
Good, C. R.	3,300 00		Lanceley, W. H.	3,780 00	
Goodall, A. L.	3,060 00		Langdon, A. J.	3,960 00	
Grant, C.	3,180 00		Larose, J. A.	3,000 00	
Grant, J. F.	5,040 00		Latimer, J. H.	3,480 00	
Grant, M.	3,660 00		Law, L. W.	3,960 00	
Grant, W. H.	4,740 00	737 58	Leacy, F. H.	4,320 00	
Greene, G. B.	3,600 00		Leblanc, C. E.	3,480 00	
Greene, R. L.	3,900 00		Lefebvre, J. J.	3,180 00	
Greenway, H. F.	5,520 00		Lemieux, O. A.	6,300 00	
Guy, R. W.	3,660 00		LeNeveu, A. H.	4,740 00	
Hadskis, H. A.	3,660 00		LeSeelleur, T. N.	3,780 00	591 62
Hall, G. S.	4,980 00		Leslie, E. A.	4,740 00	
Ham, J. A.	3,480 00		Lewis, G. S.	3,540 00	
Hamilton, E. C.	3,000 00		Lewis, R. L.	3,360 00	
Hand, P. H.	4,080 00		Livingston, R. H.	4,380 00	
Handy, R. J.	3,180 00		Longfellow, J. H.	3,300 00	
Harris, F.	4,440 00	{ 1,283 09	Losee, W. H.	5,040 00	
		{ 523 44*	Loughead, G. Y.	5,040 00	
Harris, H. H.	4,380 00		Lovett, A. W.	3,420 00	
Hart, S. N. B.	3,780 00		Low, W. D.	10,000 00	
Harvey, D.	7,500 00	2,551 54	Lowther, J. H.	5,040 00	1,141 79
Harvey, R.	4,080 00		MacArthur, C. L.	3,060 00	
Harvey, W. I.	3,780 00		MacDonald, D. E.	3,540 00	
Hayden, B. R.	4,320 00	1,043 82	MacDonald, J. A.	3,420 00	
Heaslip, T. S.	3,540 00	2,426 18	MacKay, A. B.	3,780 00	508 33
Heasman, G. R.	8,000 00	1,807 95	Mackay, J. E.	4,440 00	
Heatherington, S. A.	3,060 00		MacKinnon, J. G.	4,020 00	
Hills, T. G.	4,800 00		Macklin, V. J.	5,580 00	
Hobart, J. T.	3,600 00		MacLean, C. M.	3,060 00	
Holmes, A. D.	4,020 00		MacLean, R. W.	6,600 00	1,004 91
Holmes, A. F.	3,120 00		MacLennan, J. W.	3,660 00	
Hope, C. H.	3,060 00		Magee, F. J.	3,000 00	
Hopkins, W. G. R.	3,360 00		Magurn, C. F.	4,980 00	
Houge, F. A.	3,780 00		Mahoney, M. J.	4,380 00	
Hughes, E. L.	3,360 00		Malhory, G. D.	6,000 00	937 71
Hughes, F. W.	4,020 00		Marquette, H.	3,600 00	
Hunt, L. A. C.	3,600 00		Marshall, H.	9,000 00	873 04
Hunter, G. W.	6,000 00		Marshall, J. T.	6,900 00	929 07
Isbister, C. M.	7,500 00		Marshall, R.	3,180 00	
James, K. M.	3,120 00		Mathias, F. M.	5,640 00	
James, R. W.	5,400 00		McColgan, M. E.	3,060 00	
Jarman, A. W. S.	4,740 00	1,866 71	McCormick, S. R.	3,060 00	
Jarrett, H. V.	4,080 00		McCoy, F. H.	3,060 00	
Jensen, P. E.	3,360 00		McCrea, R. L.	4,740 00	
			McDermott, W. E.	5,400 00	536 92

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
McDonald, C. H.	4,200 00		Pouliot, L. J.	4,440 00	
McDonald, D. M.	4,440 00		Powell, E. F.	3,060 00	
McDonald, J. F.	3,540 00		Power, E. F.	3,420 00	572 40
McGinnis, C. F.	5,400 00		Powers, A. J.	3,060 00	
McIntosh, H. C.	4,080 00		Pratt, F. P.	3,060 00	
McKellar, N. L.	4,500 00		Prevey, C. M. F.	4,080 00	
McLatchie, G. F.	3,060 00		Rahm, G. W. J.	3,240 00	
McLean, M. I.	3,060 00		Raley, G. G. E.	5,000 00	
McLeod, G. G.	5,100 00	609 31	Ralston, D. L.	4,320 00	
McLeod, H.	4,740 00		Rashley, F. J.	3,420 00	
McMeekin, E.	4,080 00		Readman, G.	3,000 00	
McMorran, A. B.	4,500 00	562 05	Rendell, W. F.	6,900 00	1,457 18*
McWilliams, E. J.	3,600 00		Reynolds, R. H.	3,480 00	
Melvin, K. L.	3,600 00		Richardson, G. A.	3,180 00	
Metcalf, A. G.	3,060 00		Ritchie, D. F.	3,720 00	
Michie, V.	7,200 00		Robbins, J. E.	4,740 00	
Mikel, A. C.	3,360 00		Robertson, A. F.	3,180 00	588 56
Millar, W.	3,660 00		Robertson, A. S.	3,060 00	
Miller, W. F.	3,420 00	611 26	Robertson, R. A.	3,060 00	
Miller, W. R.	3,540 00		Rochester, G. H.	4,980 00	1,241 12
Millward, A. E.	4,740 00		Rodger, L. J.	4,140 00	
Mitchell, A. H. G.	3,060 00		Rosenthal, R. W.	3,600 00	
Moffatt, I. M.	3,060 00		Ross, M. A.	4,740 00	
Monette, J. A. E.	3,300 00		Ross, R. W.	3,180 00	
Moore, W. I.	4,380 00		Ross, S.	5,400 00	
Moorman, D.	3,900 00		Rossiter, V. P.	3,180 00	549 08
Moorman, J.	3,060 00		Roughsedge, M. E. K.	4,500 00	
Morris, W. G.	3,120 00		Routhier, C.	3,060 00	
Mundy, D. B.	3,600 00	2,585 80	Rowebottom, L. E.	3,840 00	606 90
Murphy, F. H.	3,000 00		St. Denis, A.	3,060 00	
Murphy, M. N.	3,600 00		St. Jean, R.	3,780 00	
Neal, A.	5,640 00		Sanson, J.	3,300 00	
Neate, F. G.	6,600 00		Savard, P. A.	3,720 00	
Nesbitt, W. A.	3,780 00		Scott, C.	4,980 00	
Newman, A. H.	5,000 00	1,066 70	Scott, R. W.	3,300 00	
Newman, G. A.	6,000 00	547 57	Scully, H. B.	4,140 00	566 12
Nickel, C. W.	3,420 00		Shapiro, B. S.	3,600 00	
Nininger, F. J.	3,300 00		Shaw, W. R.	3,300 00	
Nyenhuis, K.	4,500 00		Sherman, N. F.	3,060 00	
O'Brien, C. L.	5,340 00		Shore, P.	3,060 00	
O'Brien, M. W.	3,060 00		Shrimpton, S. A.	3,180 00	543 60
Ogilvie, R. E. H.	4,740 00		Sim, F.	7,500 00	535 35
O'Neill, E. E.	3,780 00		Simmons, H. A. D. ..	3,420 00	
O'Reilly, T. H.	3,060 00		Smith, E. L.	3,720 00	
Owen, D.	5,000 00	1,358 50	Smith, F. F.	5,400 00	
Ower, B. A.	3,180 00		Smith, F. H.	3,660 00	
Page, J. H. G.	4,080 00		Smith, H. C.	3,600 00	
Paget, E. B.	4,740 00		Smith, J. C.	3,480 00	
Pain, F.	4,080 00		Smith, R. C.	4,620 00	{ 2,390 78 1,999 20*
Palmer, W. J.	3,060 00		(including terminable allowance, \$660)		
Pannell, L. F.	3,180 00		Smith, S. B.	4,500 00	
Parchelo, J. J.	3,780 00		Spence, H. M.	3,420 00	
Parker, C. V.	6,300 00	570 52	Spencer, J. B.	3,060 00	
Paterson, G. R.	7,200 00	{ 508 57 788 19*	Stapledon, T. H.	3,300 00	
			Steedman, A. C.	3,480 00	
Patterson, T. S.	3,360 00		Stiver, J. L.	5,640 00	832 46
Peaker, K. A.	3,060 00		Stott, J.	3,780 00	633 09
Pelletier, A.	3,060 00		Stranks, G. E.	3,780 00	
Penny, H. B.	3,180 00	601 50	Stratton, J. E.	3,060 00	
Perrier, G. W.	3,060 00		Strong, F. B.	3,420 00	
Phillips, C. S.	3,420 00		Stuchen, P.	4,440 00	708 97
Pipe, H. M.	3,000 00		Swabey, H. W. B.	4,740 00	
Poley, G. R.	4,740 00	602 50	Swettenham, S. S.	3,060 00	
Porter, W. D.	5,040 00	1,271 62	Tanner, F. I.	3,420 00	
Potter, H. K.	4,080 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Taylor, H. O.	3,180 00		Wallace, D. B.	3,960 00	
Tedford, A. M.	3,720 00	512 55	Wallingford, W. A. ..	3,000 00	
Thomas, G.	3,180 00		Wampler, C. F.	3,180 00	
Thorne, E. C.	4,500 00		Waterhouse, H. A. B. .	3,180 00	
Thwaites, J. B.	3,660 00		Weekes, F. E.	4,080 00	
Tierney, M. M.	3,300 00		Weeks, E. P.	6,000 00	
Tighe, G. L.	3,060 00		West, E. C.	3,060 00	
Tooms, A. A.	4,320 00		Westwood, H.	3,780 00	
Tovell, E. R.	3,000 00	517 05	Whitworth, F. E.	3,760 00	
Treble, H. E.	4,080 00		Williams, R. M.	4,740 00	652 95
Tucker, M.	4,320 00		Willis, E. A.	3,120 00	
Tucker, M. C.	3,420 00		Wilson, C. F.	7,500 00	849 32
Uren, W. E.	10,000 00	723 78	Winram, W. M.	3,000 00	
Valiquette, P. E. J. .	3,300 00		Wood, A. G.	3,000 00	
Van Vliet, W.	4,080 00		Wood, T. C.	3,960 00	1,132 01
Vogel, G. N.	4,500 00		Wrong, G. S.	4,740 00	
Vout, T. R.	3,660 00		Young, R. R.	3,600 00	
Waddell, M. F.	3,000 00	517 77	Young, R. T.	4,740 00	
Wagdin, G. A.	4,440 00		Ziola, R.	3,300 00	

* Removal expenses.

† Removal expenses charged to Department of External Affairs, Vote 51.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Adams, J. H.\$	507 65	Ellergodt, C. H.	861 53	Letourneau, G.	620 79
Ahearn, W. J.	1,906 63	Fethers, E. T.	564 01	Liddle, J. T.	1,273 63
Aman, T. S.	762 16	Fitzmaurice, A.	533 15	Louthood, W. R. ..	1,157 03
Anderson, H.	734 84	Fleming, J.	530 75	Malone, C. J.	744 04
Anderson, L. A.	1,035 11	Fletcher, J. B.	1,208 23	Marion, L.	575 32
Andrews, W. G.	1,287 90	Flewelling, D. B. ..	820 27	McDonald, R. D. ..	552 08
Baillargeon, J. E. L.	636 21	Flurey, T.	534 14	McGowan, G.	1,136 48
Baird, A. A.	544 89	Fortin, A.	1,128 01	McHattie, J. A.	687 33
Baker, H. C.	504 37	Fry, W. C.	834 80	Mitchell, R. O.	628 95
Baldwin, A. K.	852 15	Gagne, R.	500 02	Moore, J. R.	641 87
Bedard, O.	1,481 60	Gaudette, J. P. P. .	554 35	Morgan, G. H.	859 39
Bennett, A. B.	596 40	Germain, C. A.	890 08	Parker, G. E.	711 98
Billings, W. R.	1,112 35	Gilfillan, C. J.	517 96	Payne, L. F.	751 38
Bissonnette, H.	914 97	Goodwin, J. R.	2,134 30	Penner, A.	589 03
Black, W. G.	805 76*	Guenther, W. F. ...	564 25	Phillips, A. J.	891 64
Boyd, W. R.	691 40	Guest, T. E.	525 47	Piirainen, G.	985 38
Briggs, J. F.	1,028 36	Gunn, J. J.	632 75	Plewes, F. G.	982 35
Brodéur, R.	2,128 12	Hamel, J. M.	588 74	Prendergast, G. S. .	1,555 02
Burns, A. W.	534 90	Harper, T. J.	681 82	Pryce, B. L.	998 01
Butcher, B. R.	1,611 05	Hart, F. T.	508 20	Reeves, J. A.	1,229 95
Cameron, W. A.	807 17	Hatchette, G. F. ...	1,133 26	Renaud, A.	864 93
Clark, T.	1,633 19	Head, E. J.	1,299 01	Rowan, A.	1,032 08
Clark, W. G.	1,103 89	Henderson, L. F. ..	618 62	Rutherford, M. M. .	657 81
Cloutier, O.	805 74	Henderson, W. J. ...	1,342 44	Seaward, E.	577 95
Couture, J. H. L. ...	610 56	Honsinger, J.	1,158 07	Soucy, F.	513 95
Crossley, H. R.	877 05	Jackson, C. E.	660 03	Trudel, J. R.	528 52
Cruikshank, J. A. ...	2,148 25	Jarvis, L.	1,029 32	Ulch, J. L.	500 70
Cushman, M. C.	846 87	Jewett, F. C.	1,084 01	Underwood, H. M. .	584 87
Davy, R. J.	518 00	Johnstone, J. K.	959 75	Ustenov, A.	530 38
Desmerling, R.	1,122 73	Joyce, C. J.	1,066 08	Warren, T. J.	1,288 81
Desrochers, G.	1,142 23	Kokesh, J.	842 75	Whitfield, P.	1,711 61
Donnelly, J. M.	606 92	Kyle, L. M.	755 49	Wilkins, H. E.	579 93
Dumas, J. B.	939 74	Lemay, H. A.	809 10	Zappa, P. D.	1,312 16

* Removal expenses

CANADA GRAIN ACT

Salaried employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
McKenzie, D. G., Chief Commissioner..	\$ 12,000 00	\$ 766 27	Finnen, W. C.	3,180 00	
Adams, A. G.	3,300 00		Fisher, M. H.	3,180 00	
Ainsley, M. McN.	3,180 00		Fleming, H. B.	3,300 00	
Aitken, T. R.	4,440 00		Forrester, R. E.	3,600 00	
Alexander, E. H.	3,300 00	1,191 45	Forsyth, J. F.	4,920 00	
Anderson, J. A.	6,900 00	640 29	Fowler, H. F.	3,360 00	
Ardies, E. C. G.	3,060 00		Fraser, P.	3,720 00	
Aris, E. J.	3,420 00		Freeman, J. L.	3,060 00	
Armstrong, W.	3,600 00		Gerry, J.	3,060 00	
Arnold, B. H. S.	3,600 00		Gibbon, R.	3,480 00	529 24
Axworthy, J. S.	3,300 00		Gibbons, A. H.	3,600 00	
Bain, A.	3,060 00		Gilliam, F. C.	3,300 00	
Bates, C. E.	3,180 00		Glaister, R. L.	3,060 00	
Battensby, R.	3,060 00		Glenn, J.	3,600 00	
Baxter, E. E.	3,780 00		Goddard, A. J.	3,360 00	
Beck, W. J.	3,960 00		Good, H. J.	3,540 00	
Bedwell, W. G.	3,060 00		Gough, W. T.	3,300 00	2,110 07
Benson, D. A.	4,080 00		Gowe, C. H.	3,300 00	
Berry, J. R.	3,060 00		Graham, I. P.	3,060 00	
Booth, J. H.	3,600 00		Green, G. Y. S.	3,180 00	
Bottoms, R.	3,060 00		Green, R. D.	3,060 00	
Briden, F. C.	3,060 00		Green, S. H.	3,300 00	
Brinkworth, C. W.	3,300 00		Greig, J.	3,060 00	
Brohman, G. J. P.	3,060 00		Haines, H. F.	3,060 00	
Brown, A.	3,060 00		Halliwell, H.	4,140 00	
Brownscombe, C. J.	3,540 00		Hamlet, W.	3,060 00	
Bruce, W. F.	3,300 00		Hammond, C. W.	3,180 00	
Calder, A. T.	4,740 00		Harper, H. L.	3,360 00	
Capon, S. M.	5,700 00	1,569 80	Hartley, J. W.	3,360 00	
Carl, G. W.	3,660 00		Hawes, S. J.	3,060 00	
Carruthers, H.	3,660 00		Hester, F. W.	3,300 00	
Chisholm, J. A.	3,060 00		Hetherington, R.	6,800 00	807 32
Christy, B. G.	3,180 00		Hlynka, I.	5,040 00	
Comba, W. H.	4,080 00	1,139 46	Hlynka, K.	3,480 00	
Conacher, M. J.	4,080 00	{ 1,280 03	Hodgkinson, J. H.	3,360 00	
		{ 1,485 98*	Holland, A. E.	3,600 00	
Connell, J.	3,360 00		Howes, E. C.	3,360 00	
Cooper, H. S.	3,600 00		Hueston, E. M.	3,300 00	
Costigan, T.	3,060 00		Humphrey, S. G.	3,300 00	
Cousineau, J. I. R.	3,600 00		Hutchinson, W.	3,060 00	
Cracknell, C. W.	3,600 00		Insley, C. A.	3,600 00	
Creighton, A. M.	3,360 00		Irvine, G. N.	3,480 00	
Cressman, L. L.	3,360 00		Isaacs, C. E.	3,300 00	
Cross, W.	3,060 00		Jacobson, A. E.	3,060 00	
Crowe, F. G.	3,540 00		Jaffray, E. L.	4,380 00	
Cunningham, D. K.	3,480 00		Johnson, H. E.	3,600 00	
Dahl, R. B.	4,140 00		Kerstens, B. A.	3,060 00	
Dawson, H. G.	3,420 00		Killeen, G. T.	3,060 00	
Denney, S.	3,360 00		Lang, R. G. A.	3,060 00	
Dixon, J.	3,060 00		Langford, G. T.	3,060 00	
Dollery, A. F.	6,000 00		Lawson, W. J.	4,440 00	
Doray, J. L. A.	3,060 00		Lea, C.	3,060 00	
Drabble, S.	3,300 00		Leask, S.	3,360 00	
Duffus, C. M.	3,060 00		Leitch, E. L.	3,360 00	
Duguid, J. N.	3,600 00		Levi, I.	3,480 00	
Edwards, G.	3,600 00		Liscombe, A. C. V.	3,060 00	
Faulkner, A. J.	3,060 00		Macdonald, A.	3,600 00	
Felton, C. E.	3,180 00		Macdonald, D.	3,060 00	
Ferguson, T. M.	3,600 00		Macdonald, H. C.	3,060 00	
Field, E. R.	3,180 00		MacDonnell, H. A.	3,360 00	
			MacKillop, M. L.	3,060 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
MacKinnon, M. M.	7,500 00	2,830 05	Pollock, J.	3,360 00	
MacLennan, A.	3,600 00		Preston, W.	3,060 00	
MacLeod, M.	3,060 00		Priscott, A.	4,080 00	
MacLeod, W. J.	3,060 00		Pyett, G. E.	3,360 00	
Mains, R. B.	3,060 00		Radmore, G. P.	3,360 00	
Manahan, C. R.	4,620 00		Rathbone, F. J.	7,500 00	
Manson, J. J.	3,300 00		Rayner, J.	6,300 00	813 70
Marples, P. J.	4,620 00		Reader, F. T.	4,200 00	
Matheson, C. E.	3,300 00		Reimer, H. H.	3,060 00	
Matheson, J. W.	3,060 00		Ritchie, F. G.	5,040 00	
May, S. G.	3,060 00		Robb, S. J. K.	3,480 00	
McArthur, H.	3,480 00		Robertson, C. E.	4,140 00	
McCallum, M.	3,060 00		Robertson, J. S.	3,060 00	
McCann, T. W.	4,140 00		Ross, D. E.	3,360 00	
McConnel, H. J.	3,060 00		Rutherford, J. F.	3,060 00	
McFarlane, A. I.	3,360 00		Scott, W. J.	3,300 00	
McKay, A. E. G.	3,060 00		Sellick, S. T.	3,060 00	
McLaughlin, J.	3,180 00		Shapton, W. F.	3,300 00	
McLean, A. G.	7,500 00	1,685 39	Sheppard, C.	3,600 00	
McLean, J. H.	3,480 00		Simmons, A.	3,360 00	
Meaden, L. L.	3,540 00		Smith, G. H.	3,600 00	
Meredith, W. O. S.	4,740 00		Smith, P. J.	4,080 00	
Millar, E. C.	3,780 00		Sparks, W. T.	3,300 00	772 24
Millar, W.	4,080 00		Spittle, C. F.	4,080 00	
Miller, T. A.	3,600 00		Stewart, P. C.	3,300 00	
Mills, A.	3,300 00		Stieh, G. O.	3,060 00	
Milner, R. W.	10,000 00		Storey, W. J.	3,600 00	
Moffat, Q. C.	3,480 00	728 74*	Storrie, W.	3,060 00	
Moore, H.	3,300 00		Taylor, R. D.	3,060 00	
Munro, A.	3,360 00		Temple, H.	3,480 00	
Munro, H. A.	3,180 00	632 11*	Thomas, H. A.	3,600 00	
Munro, J. R.	4,920 00		Thomson, P.	3,180 00	
North, G. E.	3,420 00		Vallance, J.	10,000 00	738 82
Oldale, C. E.	3,360 00		Varley, F. L.	3,600 00	
O'Neill, D. J.	3,060 00		Warren, F.	3,060 00	
O'Neill, T.	3,360 00	560 44	Watts, W.	3,360 00	
Owen, A. T.	3,300 00		Wells, W. C.	3,060 00	
Owen, C. H.	3,300 00		Whitfield, J. C.	3,180 00	
Parker, J. S.	3,300 00		Wilson, J. H.	3,300 00	
Pashak, J. L.	3,060 00		Wilson, W. J.	3,600 00	
Paull, A. E.	3,840 00		Winn, G. H.	3,300 00	
Penfold, S. D.	3,600 00		Wood, G.	3,060 00	
Perras, E. B.	3,060 00		Wright, F.	3,600 00	
Pike, J.	4,080 00		Wright, J. S.	3,060 00	

* Removal expenses.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Barker, W. M.	\$ 679 55	Gibbons, R. T.	626 21	Murray, A. N.	600 53
Belanger, L.	658 94	Glover, J.	599 40	Quelch, F.	526 50
Brown, A. G.	2,546 55	Gould, J. V.	755 42	Rudyk, S.	510 92
Bullough, E.	1,054 95	Graham, R. E.	561 40	Tiffin, A. C.	2 474 90
Chadburn, T.	592 04	Langford, C. E.	802 32	Turner, W. E.	595 26
Chenier, H. J.	1,253 05	MacDonald, A. A. ..	653 11	Vass, A. A.	506 20
Crawford, M. B.	2,504 27	Martens, V.	506 56	Warren, R. C.	2,456 21
Gair, A.	584 51	Morgan, A. G.	566 85	Wright, J. M.	583 43

OUTSIDE OF CANADA

Salaried employees receiving \$3,000 or over

	Salary rate	Allowance rate	Travelling expenses	Removal expenses
The Argentine:				
Brown, H. L.	\$ 5,640 00	\$ 3,660 00		
Lemieux, H. E.	3,180 00	2,064 00	\$ 3,889 90	\$ 1,959 52
McCullough, W. B.	4,500 00	3,096 00	828 13	
Australia:				
Croft, C. M.	7,200 00	2,640 00	2,930 17	
Dale, M. R. M.	3,600 00	1,620 00	548 68	
Fraser, F. W.	5,700 00	2,412 00		
Belgian Congo:				
Ausman, L. H.	4,740 00	5,736 00	5,105 39	
Belgium:				
Macdonald, B. A.	6,000 00	8,052 00	2,642 82†	
Smith, W. G.	3,720 00	4,956 00		
Brazil:				
Belanger, P. M.	5,640 00	5,520 00	3,401 82	1,329 60
Gordon, R. V. N.	3,540 00	3,516 00	3,570 77	
Harris, T. F.	3,300 00	3,228 00		
Jackson, D. W.	4,140 00	4,692 00	1,363 09	4,292 28
Van Tighem, C. J.	3,960 00	4,296 00	4,631 15	
China:				
Rankin, B. I.	3,600 00		4,887 57	646 13
Colombia:				
Richardson, H. W.	3,840 00	3,036 00	2,117 90	
Van, W. R.	3,300 00	3,708 00		
Cuba:				
Evans, A. W.	3,720 00	5,472 00	912 05†	
Egypt:				
Boyer, J. M.	4,740 00	4,188 00	2,519 76	660 50
Butterworth, C. E.	3,180 00	1,896 00	1,329 08	1,323 00
France:				
Gauthier, J. P. C.	3,540 00	4,428 00	1,005 96	544 04
Manion, J. P.	5,640 00	7,440 00	2,109 46	
Stone, J. H.	3,180 00	4,428 00	1,499 50	978 37
Tremblay, J. H.	3,960 00	5,376 00	906 79	
Germany:				
Jones, W.	3,180 00		2,422 82	656 45
Greece:				
Holton, D. M.	3,300 00	4,476 00	1,046 86	
Monty, T. J.	4,980 00	7,512 00		
Guatemala:				
Depocas, J. C.	4,740 00	5,736 00	4,577 36	
Hong Kong:				
Fletcher, T. R. G.	3,600 00	3,360 00	10,446 99	1,114 65
Noble, K. F.	4,740 00	3,972 00		
India:				
Grew, R.	5,640 00	5,580 00		
Renwick, R. F.	3,180 00	2,388 00	1,449 31	2,559 15
Ireland:				
Priestman, H. L. E.	5,640 00	4,044 00	3,649 34	
Italy:				
Bissonnet, A. P.	3,540 00	3,828 00	501 83	
Smith, R. G. C.	5,640 00	6,480 00	691 11	
Jamaica:				
Palmer, M. B.	4,980 00	3,348 00	767 55	
Japan:				
Britton, J. C.	5,220 00		4,138 82	1,392 97

	Salary rate	Allowance rate	Travelling expenses	Removal expenses
Mexico:				
Clark, F. B.	3,180 00	3,108 00	1,364 02	941 39
Cole, D. S.	7,200 00	6,216 00	2,077 43	
Millyard, W. J.	3,540 00	2,064 00		
The Netherlands:				
Chapin, V. L.	3,540 00	2,664 00	2,093 08	
Langley, J. A.	6,300 00	5,376 00		
Marshall, D. A.	3,960 00	3,312 00	1,200 25	1,284 93
New Zealand:				
Forsyth-Smith, C. M.	3,300 00	1,464 00		
McLane, P. V.	5,640 00	2,700 00	4,809 63	
Norway:				
Horne, H. J.	3,300 00	2,304 00	2,684 91	
Macdonald, S. G.	5,460 00	4,044 00		
Pakistan:				
Browne, G. A.	3,720 00	5,424 00	2,654 63	1,185 56
Peru:				
Gravel, R. E.	3,720 00	4,860 00	4,607 48	2,908 95
Philippines:				
Palmer, F. H.	7,200 00		9,856 57	1,261 60
Wallace, W. D.	3,720 00	5,520 00	1,471 27	4,297 81
Portugal:				
Glass, L. S.	4,980 00	6,036 00	3,954 99	
Singapore:				
Sykes, P.	5,640 00	4,500 00	1,280 26	596 37
Thomson, R. K.	3,300 00	1,716 00		
South Africa:				
Allen, S. V.	5,640 00	2,964 00	2,592 01	
Armstrong, D. S.	3,600 00	2,088 00		
Birkett, C. B.	4,740 00	2,484 00	4,869 91	2,615 84
Tregaskes, S. G.	3,540 00	1,620 00		
Spain:				
Campeau, L. A.	3,300 00	2,352 00		
Maguire, E. H.	3,720 00	4,344 00	8,337 77	1,841 61
Sweden:				
Bachand, B. J.	3,600 00	2,244 00	3,446 93	
Switzerland:				
Burns, T. M.	3,180 00	4,512 00		1,564 20
Lamontagne, Y.	6,300 00	8,892 00	1,036 87	
Trinidad:				
Cheney, D. H.	3,180 00	1,704 00	1,379 36	1,775 63
Major, T. G.	5,400 00	3,084 00	536 26	
Turkey:				
Brodie, A. B.	3,600 00	3,792 00	1,147 99	1,447 59
Hughes, G. F. G.	3,600 00	5,664 00	951 99	3,095 31
United Kingdom:				
Armstrong, M. A.	3,300 00	804 00	1,078 07	
Blake, R. W.	4,080 00	2,796 00		
Bower, R. P.	6,000 00	4,548 00	4,215 95	
Bryan, A. E.	7,200 00	4,548 00	504 11	
Caron, A. A.	3,300 00	2,352 00	2,409 37	
Gornall, W. B.	5,640 00	3,924 00		
Lancaster, J. E. P.	3,300 00	2,232 00		
Murphy, J. L.	4,080 00	240 00		
Mutter, J. L.	4,980 00	4,176 00		
Roe, R. D.	5,640 00	3,924 00	1,722 74	
Vechsler, M. J.	5,640 00	4,116 00	2,185 13	
Venus, C. G.	3,900 00	408 00		

	Salary rate	Allowance rate	Travelling expenses	Removal expenses
United States:				
Burse, M. B.	6,000 00	6,984 00	966 40	
Campbell, H. E.	3,300 00	3,516 00		
Carson, M. P.	3,180 00	2,388 00	1,570 81	
Duclos, V. E.	4,740 00	5,400 00		
English, J. H. F.	6,900 00	7,056 00		
Hopper, W. C.	5,640 00	6,036 00	2,914 61	1,438 54
Maddick, H. M.	3,180 00	3,552 00	889 48	
Parlour, R. R.	3,180 00	2,328 00	1,135 57	
Stewart, M. T.	5,460 00	5,964 00		
Venezuela:				
Bissett, C. S.	5,640 00	12,312 00		
Stiles, J. A.	3,600 00	8,952 00		

† Includes an amount of \$202.07 charged to Department of External Affairs, Vote 53.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses
Germany:		South Africa:	
Flanagan, H. N.\$	2,443 48	Cook, F. T.	1,190 22*
Mitchell, S.	1,152 63		
Japan:		Spain:	
Kenderdine, J. E.	1,095 15*	Griner, K. H.	1,054 74
McCleery, W. O.	1,179 56		
	576 29*	United States:	
Moore, G.	1,674 85	Collins, C. S.	1,395 26

* Removal expenses.

Suppliers receiving \$10,000 or over from this Department

NOTE.—Payments to contractors on public works contracts of \$5,000 or over are described in detail under the relevant votes and are therefore not included in the following list.

Bell Telephone Company of Canada, \$21,054.08; British Pacific Building, Vancouver, \$10,462.28; Government of Canada—Canadian Commercial Corporation, \$2,268,781.44, National Film Board, \$12,201.28, Department of Public Printing and Stationery, \$686,579.71 (including \$7,070.69 from Vote 436); Canadian Manufacturers' Association, Toronto, \$15,000; Canadian National Exhibition, Toronto, \$105,025.81; Canadian National Railways, \$16,188.96; Canadian Pacific Railway Co., \$17,668.96; Chapples Ltd., Fort William, Ont., \$23,027.10; James Cousins Co., Toronto, \$10,070; Day Co. of Canada, Ltd., Fort William, Ont., \$28,185.90; Design Craft Ltd., Toronto, \$28,968.25; International Business Machines Co., Ltd., Toronto, \$135,038.45; International Wheat Council, London, Eng., \$25,508.56; H. D. Layfield and Co., Vancouver, \$13,615.41; H. H. Popham and Co., Ltd., Ottawa, \$19,316.37; Traders Building Association Ltd., Winnipeg, \$38,316.84; Trans-Canada Air Lines, \$19,072.17; Walsh Advertising Co., Ltd., Windsor, Ont., \$314,808.92; Westeel Products Ltd., Vancouver, \$21,199.

Appendix 1

DEPARTMENT OF TRADE AND COMMERCE

Balance Sheet as at March 31, 1950

(EXCLUDING NATIONAL RESEARCH COUNCIL)

ASSETS		LIABILITIES		Schedule
Schedule				
D	Funds on deposit with the Receiver General of Canada— Open Accounts.....	1, 130, 931 73	Floating Debt.....	88, 218 87
			Deposit and Trust Accounts.....	502, 995 76
A	Loans and Investments— Crown Companies, Plants and Elevators: In Operation.....	197, 305, 933 99	Insurance, Pension and Guarantee Accounts.....	870 47
	In Liquidation.....	109, 491 83	Sundry Suspense Accounts.....	538, 846 63
	Loans to Other Countries.....	137, 305, 933 99		
	Loans and Advances to Private Com- panies.....	8, 689, 744 52	Government of Canada Account: Included in the Balance Sheet of Canada under—	
	Balances receivable under Agreements of Sale of Crown Assets.....	1, 383, 148 30	Consolidated Deficit Account ..	111, 381, 951 94
	Stores of Strategic Materials.....	7 425, 247 30	Active Assets.....	91, 223, 483 96
		3, 833, 550 47		
			Reserve:	
A	Balances Receivable—Renegotiation of War Contracts...	218, 637, 624 58	Surpluses retained by Crown Companies and Elevators	23, 979, 415 00 A
		7, 947, 226 32		

* For further details see Open Accounts, page Y-23.

SCHEDULE "A"

DEPARTMENT OF TRADE AND COMMERCE—Continued
Details of Loans and Investments as at March 31, 1950

Name	Fixed Assets		Capital Stock	Working Capital Advances and Miscellaneous Loans		Surpluses Retained by Crown Companies and Elevators		Total	Disbursements charged to			Surpluses Retained by Crown Companies and Elevators				
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	Consolidated Deficit Account	\$	cts.	\$	cts.	
Crown Companies, Plants and Elevators:																
In Operation																
Canadian Arsenals Limited	91,255,026	17	26 00	5,000,000	00	1,724,301	29	97,979,353	46	91,255,032	17	5,000,000	00	1,724,301	29	
Canadian Commercial Corporation				3,500,000	00	799,732	59	4,299,732	59			3,500,000	00	799,732	59	
Canadian Government Elevators	10,385,625	07		1,881	83	127,685	82	10,515,192	72	10,385,625	07	1,881	83	127,685	82	
Crown Assets Disposal Corporation				256,737	06	6,073,151	83	6,329,888	89			256,737	06	6,073,151	83	
Ellorad Mining and Refining (1944) Limited			8,246,876	82		9,373,295	15	17,329,171	97			8,246,876	82	9,373,295	15	
Export Credits Insurance Corporation	5,000,000	00		5,000,000	00	17,729,210	10	17,729,210	10			5,000,000	00	17,729,210	10	
Polymer Corporation Limited			34 00	42,886,297	66	731,298	10	48,016,629	88			42,886,297	66	731,298	10	
A. V. Roe Canada Limited	1,684,522	55				5,130,268	22	1,684,522	55	1,684,522	55			5,130,268	22	
	103,325,173	79	13,246,936	82	56,644,916	55	23,979,415	00	197,196,442	16	103,325,233	79	69,891,793	37	23,979,415	00
In Liquidation																
Crown Companies:																
Aero Motors Limited				159	66			159	66							
Aero Timber Products Limited				1,470	34			1,470	34							
Allied War Supplies Corporation				2	30			2	30							
Citadel Merchandising Company Limited				28,037	28			28,037	28							
Cutting Tools and Gauges Limited				10,001	17			10,001	17							
Quebec Shipyards Limited				183	00			183	00							
Research Enterprises Limited				11,028	09			11,028	09							
Victory Aircraft Limited				25,321	34			25,321	34							
Wartime Salvage Limited				238	75			238	75							
Wartime Shipbuilding Limited																
Crown Plants:																
Defence Industries Limited				16,524	88			16,524	88							
Dominion Engineering Works Limited				1	73			1	73							
General Engineering Works Limited				401	07			401	07							
Hamilton By-Products Coke Ovens Limited				272	51			272	51							
John Inglis Company Limited				12,857	71			12,857	71							
Montreal Locomotive Works Limited				836	92			836	92							
Vivian Diesels and Munitions Limited				3,770	29			3,770	29							
	109,491	83		109,491	83			109,491	83							

Loans to Other Countries:					
Government of the Union of Soviet Socialist Republics.....					
		8, 689, 744 52	8, 689, 744 52		8, 689, 744 52
Loans and Advances to Private Companies:					
Algoma Steel Corporation Limited.....					
Crown Trust Company.....		489, 312 93	489, 312 93		489, 312 93
Dominion Steel and Coal Corporation Limited.....		45, 238 20	45, 238 20		45, 238 20
Sundry Coal Companies:		773, 572 67	773, 572 67		773, 572 67
Empire Collieries Limited.....		4, 000 00	4, 000 00		4, 000 00
Lethbridge Collieries Limited.....		6, 400 00	6, 400 00		6, 400 00
Manitoba and Saskatchewan Coal Company Limited.....		49, 213 70	49, 213 70		49, 213 70
North West Coal Company.....		410 80	410 80		410 80
Telkoal Company, Limited.....		15, 000 00	15, 000 00		15, 000 00
		1, 383, 148 30	1, 383, 148 30		1, 383, 148 30
Balances receivable under Agreements of Sale of Crown Assets:					
Algoma Steel Corporation Limited.....					
Atlas Steels Limited.....		5, 266, 002 84	5, 266, 002 84		5, 266, 002 84
North American Cyanamid Limited.....		591, 315 37	591, 315 37		591, 315 37
Vivian Diesels and Munitions Limited.....		1, 440, 000 00	1, 440, 000 00		1, 440, 000 00
		127, 929 09	127, 929 09		127, 929 09
		7, 425, 247 30	7, 425, 247 30		7, 425, 247 30
Stores of Strategic Materials.....					
		3, 833, 550 47	3, 833, 550 47		3, 833, 550 47
103, 325, 173 79	13, 240, 936 82	78, 086, 098 97	218, 637, 624 58	103, 434, 725 62	91, 223, 483 96
Balances Receivable—Renegotiation of War Contracts					
Balances owing by Contractors in connection with the renegotiation of war contracts.....					
		7, 947, 226 32	7, 947, 226 32		7, 947, 226 32
		226, 584, 850 90	226, 584, 850 90		226, 584, 850 90
		111, 381, 951 94	111, 381, 951 94		111, 381, 951 94
					23, 979, 415 00

*Surpluses retained by Crown Companies and Elevators are as shown in the audited Balance Sheets under the relevant Appendices.

SCHEDULE "B"

DEPARTMENT OF TRADE AND COMMERCE—*Concluded*

Government of Canada Account

	Consolidated Deficit Account	Active Assets	Total
Balance as at March 31, 1949	131,840,034 69	94,259,951 55	226,099,986 24
Current Year			
Net decrease in Assets as per Schedule C	20,458,082 75		20,458,082 75
Net decrease in Assets (see Open Accounts, page Y-23) ..		3,036,467 59	3,036,467 59
Net change during the year	20,458,082 75	3,036,467 59	23,494,550 34
Balance as at March 31, 1950	\$111,381,951 94	\$ 91,223,483 96	\$202,605,435 90

SCHEDULE "C"

Summary of transactions for the year ending March 31, 1950 affecting the

Consolidated Deficit Account

Government Appropriations			
Funds disbursed		34,589,295 48	
Expenditures which do not affect Departmental Assets:			
Ordinary	18,340,290 36		
Special	9,566,029 30		
Demobilization and Reconversion	6,473,148 38		
		34,379,468 04	
Balance, representing increase in assets			209,827 44
Revenues			
Received and remitted to the Receiver General of Canada		38,508,514 90	
Revenues which do not affect Departmental Assets:			
Ordinary	4,388,086 07		
Special Receipts	16,580,707 54		
		20,968,793 61	
Balance, representing decrease in Assets			17,539,721 29
Other Transactions			
To adjust the book value of the fixed assets in the custody of Canadian Arsenal Limited in accordance with the physical inventory		2,075,647 66	
Transfer of Surplus Assets to Crown Assets Disposal Corporation from A. V. Roe Canada Ltd.		1,037,073 42	
Adjustments in connection with the renegotiation of War Contracts		15,467 82	
Total Other Transactions representing decrease in Assets			3,128,188 90
Grand Total, representing net decrease in Assets			\$ 20,458,082 75

SCHEDULE "D"

Funds on Deposit with the Receiver General of Canada

Balance on Deposit March 31, 1949	1,097,163 06
Increase during the current year (see Open Accounts, page Y-23)	33,768 67
Balance on Deposit March 31, 1950	\$1,130,931 73

Appendix 2

BOARD OF GRAIN COMMISSIONERS FOR CANADA

An examination has been made of the accounts and records of the Board of Grain Commissioners for Canada for the year ended March 31, 1950, and the Statement of Revenue and Expenditure, Statement "A" appended hereto, shows the results of the operations for the year ended March 31, 1950, according to the information and explanations given and as shown by the books.

WATSON SELLAR
Auditor General.

STATEMENT "A"

Statement of Revenue and Expenditure for the year ended March 31, 1950

Division	Revenue	Expenditure	Net Revenue Expenditure	Comparative figures 1948-1949
Executive Offices	452 18	110,942 05	110,489 87	105,208 83
Licensing and Bonding	27,996 00	21,965 68	6,030 32	9,583 25
Accounting		12,747 19	12,747 19	11,663 30
Statistical		65,398 90	65,398 90	67,978 18
Registration	38,860 69	39,289 94	429 25	2,893 49
Grain Research Laboratory	2 58	125,124 25	125,121 67	111,658 10
Grain Appeals Tribunal	2,706 00	19,019 42	16,313 42	15,393 34
Grain Standards Committee		3,625 80	3,625 80	3,067 85
Inspection	1,192,717 65	1,360,745 97	168,028 32	632,621 41
Weighing	688,488 79	612,003 69	76,485 10	19,402 65
	<u>\$1,951,223 89</u>	<u>\$2,370,862 89</u>	<u>\$ 419,639 00</u>	<u>\$ 921,498 60</u>

Appendix 3

CANADIAN ARSENALS LIMITED

Ottawa, June 24, 1950.

To the Directors and Shareholders,
Canadian Arsenals Limited,
Ottawa, Canada.

Gentlemen:

I have examined the accounts of your Company for the year ended March 31, 1950, and submit herewith the Balance Sheet as at that date, together with the following supporting schedules:

Government of Canada—Advance (Schedule I)
Statement of Stand-by and Indirect Manufacturing Expenses
and of Revenues (Schedule II)
Plant Expenses (Schedule III)
Administrative Expenses (Schedule IV)

I have obtained all the information and explanations I have required and subject to the following observations, I certify that, in my opinion, the balance sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1950, according to the best of my information and the explanations given to me and as shown by the books of the Company.

The balance sheet item "Accounts Payable and Accrued Charges" includes as an accrued liability \$80,810.76 for materials used in the manufacture of snowmobiles during prior fiscal periods. A review of the relevant files, and discussions with officers of the Company, have not satisfactorily established a specific need for this provision in the accounts.

The inventories as shown by the balance sheet do not include the value of large quantities of surplus stores inherited by the Company without charge through the Department of Reconstruction and Supply, nor do they include the value of certain materials purchased for specific maintenance projects but not incorporated therein as of March 31, 1950, such materials having been included as maintenance expenditures of the year under review; e.g., certain steel piping and lumber in the latter category, valued at approximately \$75,000, was included as a maintenance expense of the year, though still in the hands of the vendors at the Company's request at the close of the fiscal period.

Although fully protected against loss under a firm contract and by irrevocable letters of credit (in favour of the Canadian Commercial Corporation), the Company assumed a loss of \$338,179.62 representing the accumulated costs at the time of termination of a major contract which was cancelled.

Yours faithfully,

J. HOPKINSON,
Assistant Auditor General.

CANADIAN ARSENALS LIMITED—Continued
(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934" AND SUBJECT
TO "THE GOVERNMENT COMPANIES OPERATION ACT")

Balance Sheet as at March 31, 1950

ASSETS

Cash on Hand and in Bank.....	13,017,860 06
Accounts Receivable:	
Government of Canada (including \$273,284.78	
recoverable in respect of fire loss expendi-	
tures).....	1,206,511 71
Other.....	177,482 09
	<hr/>
Advances, Deposits, etc.....	1,383,993 80
Inventories, as determined and certified by the	
Management, at cost:	11,352 44
Materials, work in process and finished	
products.....	4,508,386 99
General maintenance stores.....	465,099 98
	<hr/>
Prepaid Insurance, Rentals, etc.....	4,973,486 97
Fixed Assets—see footnote*.....	21,270 14

LIABILITIES AND CAPITAL

Liabilities	
Accounts Payable and Accrued Charges.....	\$34,861 65
Advance Payments by Customers.....	11,036,179 26
Receiver General of Canada, sales tax, etc.....	74,319 12
Employees' Funds—Staff Savings,	
etc.....	263,424 44
Deduct—	
Investment in Dominion of Can-	
ada bonds, held by the Com-	
pany.....	217,685 55
	<hr/>
Provision for Staff Pay.....	45,738 89
Deferred Rental Revenue.....	116,782 20
	<hr/>
	75,755 00
	<hr/>
	12,183,636 12
Capital	
Shareholders:	
Capital Stock:	
Authorized—1,000 shares of no par value	
Issued — 26 shares, fully paid.....	26 00
Government of Canada:	
Advances, per Schedule I—	
Authorized working capital.....	5,000,000 00
Excess over authorization.....	2,24,301 29
	<hr/>
	7,224,301 29
	<hr/>
	7,224,327 19
	<hr/>
	\$19,407,963 41

Note:

* At March 31, 1950, the Company held in its custody, in stand-by condition and for purposes of its operations, Crown-owned fixed assets having an original cost value of \$91,255,096, consisting of: \$1,051,054, buildings; \$28,537,027, machinery; \$89,617,130, and plant equipment \$20,049,215.

Approved on behalf of the Board.

J. H. MacQUEEN,
Director.

N. E. RODGER,
Director.

Certified, subject to my report appended hereto.

J. HOPKINSON,
Assistant Auditor General.

CANADIAN ARSENALS LIMITED—Continued

Government of Canada—Advances as at March 31, 1950

In hand at April 1, 1949	2,536,379 27	
Received during the year:		
Vote 665 (1948-49)	2,500,000 00	
Vote 641 (1948-49)	275,000 00	
Vote 451 (1949-50)	500,000 00	
	3,275,000 00	
Deduct—Refund to Vote 417 (1948-49)	311,379 27	
	<u>2,963,620 73</u>	5,500,000 00
Value of materials, used in operations, inherited through the Department of Reconstruction and Supply		5,192,252 10
		<u>10,692,252 10</u>
Deduct—Expenditures during the year:		
Excess of stand-by and indirect manufacturing expenses over revenues, per Schedule II	2,215,043 81	
Fixed assets purchased	914,727 38	
Accumulated costs in respect of major contract cancelled	338,179 62	
	<u>3,467,950 81</u>	
In hand at March 31, 1950		<u>\$ 7,224,301 29</u>
Working Capital:		
Authorized to be retained by the Company, under Appropriation Act No. 4, 1948 (Vote 871) and Appropriation Act. No. 2, 1949 (Vote 665)	5,000,000 00	
Excess over authorization	2,224,301 29	
	<u>7,224,301 29</u>	<u>\$ 7,224,301 29</u>

SCHEDULE II

Statement of Stand-by and Indirect Manufacturing Expenses, and of Revenues
for the year ended March 31, 1950

Stand-by and Indirect Manufacturing Expenses:		
Plant, per Schedule III	5,440,267 17	
Administrative, per Schedule IV	1,526,001 00	
	<u>6,966,268 17</u>	
Deduct:		
Revenues from manufacturing and other activities—as shown below	4,658,433 88	
Recoveries in respect of prior year's contributions to employees' pension fund	92,790 48	
	<u>4,751,224 36</u>	
Excess of stand-by and indirect manufacturing expenses over revenue per Schedule I		<u>\$ 2,215,043 81</u>

CANADIAN ARSENALS LIMITED—Continued

Revenues from Manufacturing and Other Activities

Proceeds from Sales		10,219,618 69
Less:		
*Direct cost of sales—		
Materials used	4,401,304 84	
Labour	1,531,840 93	
Other direct charges	417,139 22	
		6,350,284 99
Gross profit from operations		3,869,333 70
Other Revenues:		
Net revenue from miscellaneous shop work, and charges for heat, power, and services provided to tenants of rented premises and others	403,564 86	
Rental of premises and equipment	295,616 57	
Gain on currency revaluation	89,918 75	
		789,100 18
Total Revenues		\$ 4,658,433 88

NOTE: *The related indirect costs form a part of the stand-by and indirect manufacturing expenses.

Plant Expenses for the year ended March 31, 1950

SCHEDULE III

Salaries and wages:		
Departmental	835,269 39	
Foremen and supervisors	422,424 48	
Vacation pay	237,625 30	
Non-productive time	20,006 24	
		1,515,325 41
Maintenance, alterations and repairs of:		
Plant equipment	696,681 72	
Buildings	408,746 67	
Machinery	289,092 31	
		1,394,520 70
Power, heat, light and water:		
Heat and steam	612,184 39	
Electric power	150,742 22	
Water and air	34,044 66	
Gas	12,112 11	
		809,083 38
Fire protection and security	253,364 84	
Purchase, maintenance and repairs to cutters, tools, etc.	217,808 07	
Machinery and power installations	170,529 44	
Shop and service department supplies	157,848 84	
Maintenance of lands	146,741 82	
Scrapped work (direct labour and material costs)	132,386 62	
Janitor service	125,787 06	
Automobile and truck expense	110,783 50	
Preparedness planning	93,523 00	
Radar rental expense	66,645 61	
Workmen's compensation	59,836 29	
Unemployment insurance	49,762 95	
Experimental products	46,413 28	
Re-location and transfer of machinery and equipment	35,923 86	
First aid and medical	24,361 30	
Rework and salvage expense	17,019 53	
Rental of equipment, etc.	16,011 22	
Other expense	3,618 36	
Cafeteria and canteen operating account	7,027 91	
Total, transferred to Schedule II		\$5,440,267 17

NOTE: Amount in italics indicates a deduction.

CANADIAN ARSENALS LIMITED—*Concluded*

Administrative Expenses for the year ended March 31, 1950

Salaries:		
Administrative	107,626 54	
Department heads and supervisors	233,791 03	
Clerical	352,001 49	
Vacation pay	37,759 71	
		731,178 77
Contributions to employees' pension fund		289,374 72
Transportation—employees'		110,461 85
Preparedness planning		91,844 03
Radar selling expense		64,464 06
Printing and office supplies		55,602 47
Telephone, including operators' salaries		41,776 21
Contributions under the "Civil Service Superannuation Act", etc.		35,867 34
Travel		31,074 91
General expense		13,304 81
Consulting and legal expense		10,515 25
Maintenance and repairs of furniture and office equipment		10,090 44
Insurance		9,549 61
Office rent		6,945 82
Postage		5,108 75
Unemployment insurance		3,665 60
Excise stamps		3,554 28
Interest paid on employees' savings fund, less interest earned on investments ..		3,046 87
Payroll distribution service charges		2,623 47
Periodicals and publications		2,493 78
Telegraph and teletype		1,818 24
Other expense		1,639 72
Total, transferred to Schedule II		<u>\$1,526,001 00</u>

Appendix 4

CANADIAN COMMERCIAL CORPORATION

(INCORPORATED UNDER THE CANADIAN COMMERCIAL CORPORATION ACT)

Balance Sheet as at March 31, 1950

GENERAL ACCOUNT

ASSETS		LIABILITIES AND CAPITAL	
		Liabilities	
Cash on Hand and in Bank.....	4,120,695 27	Accounts Payable and Accrued Charges.....	305,653 94
Investments—Government of Canada bonds (par value \$139,700), at cost—less portion of premium amortized.....	144,105 96	Employees' Funds—Staff Savings Plans: Pay deductions (with interest) repayable on separation, etc.....	159,303 22
Advances to Suppliers.....	82,869 46	Deferred Revenue—surcharge on purchase orders placed for others, etc.....	2,056 71
Accounts Receivable.....	419,075 77	Capital and Surplus	
		Government of Canada: Advances for working capital, provided under Section 8 of The Canadian Commercial Cor- poration Act.....	3,500,000 00
		Surplus:	
		Balance as at March 31, 1949.....	745,893 62
		144—Prior years' adjustments.....	1,648 76
			<u>747,542 38</u>
		Excess of income over expenses for year ended March 31, 1950, per Schedule I.....	52,190 21
			<u>799,732 59</u>
			<u>4,299,732 59</u>
			<u>\$ 4,766,746 46</u>

AGENCY ACCOUNT	
Liabilities	
Accounts Payable to Suppliers.....	1,731,843 33
Contractors' Security Deposits.....	24,330 11
	<u>1,756,173 44</u>
Net Obligation to Principals	
Representing advances from agencies of various governments (including Canada) and certain international bodies.....	22,659,334 06
	<u>\$24,415,507 50</u>

NOTE.—Contingent Liability: Claims pending \$98,895.07.

Approved on behalf of the Board.

M. W. MACKENZIE,
President.W. D. LOW,
Managing Director.

I have examined the accounts of the Canadian Commercial Corporation for the year ended March 31, 1950, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs, as at March 31, 1950, according to the best of my information and the explanations given to me and as shown by the books of the Corporation.

WATSON SELLAR,

A Auditor General.

CANADIAN COMMERCIAL CORPORATION—*Concluded*

Statement of Income and Expenses for the year ended March 31, 1950

Income

From defence purchasing services on behalf of the Government of Canada	999,783 52*	
From purchasing for agencies of various governments (including Canada) and international agencies	166,306 60	
		1,166,090 12
Other Income		47,745 98
		<u>1,213,836 10</u>

Expenses

Salaries:		
Executive officers	30,700 00	
Others	883,003 98	
		913,703 98
Rent, light and heat		41,295 34
Telephone, telegraph and postage		88,552 60
Printing, stationery and office supplies		43,471 23
Advertising for tenders		29,510 53
Travel expenses		20,262 68
Unemployment insurance		6,418 95
Interest on employees' retirement fund deposits		4,988 79
Maintenance of office equipment		4,481 18
Furniture and equipment		4,206 23
Other expenses		4,754 38
		<u>1,161,645 89</u>
Excess of income over expenses, transferred to Surplus		<u>\$ 52,190 21</u>

NOTE: *Financed from moneys provided, or to be provided, from votes of the Department of Trade and Commerce.

Appendix 5

CANADIAN GOVERNMENT ELEVATORS

Balance Sheet as at March 31, 1950

ASSETS		LIABILITIES	
Accounts Receivable:		Government of Canada:	
Freight advances.....	1,881 83	Working Capital Advances.....	1,881 83
Sundry.....	4,245 06	Advances for acquisition of fixed assets.....	10,385,625 07
Inventories:		Surplus Account:	
Stores.....	17,788 45	Balance April 1, 1949.....	10,945,203 57
Small tools and equipment.....	15,316 10	Deduct: Loss for the year ended March 31,	
Screenings.....	178 60	1950, per operating statement (Schedule	
Surplus grain.....	3,048 41	"A").....	218,499 43
		Total surplus since inception, without pro-	
		viding for depreciation—net (Schedule	
		"C").....	10,726,704 14
Accrued Revenues:		Deduct: Deposits to the credit of the Con-	
Storage.....	71,842 00	solidated Revenue Fund—net.....	10,599,018 32
Elevation.....	15,267 20		127,685 82
Fixed Assets (Schedule "B"):			
Property, plant and equipment, at cost.....	10,380,405 47		
Office furniture, at depreciated value.....	5,219 60		
	10,385,625 07		
	<u>\$10,515,192 72</u>		<u>\$10,515,192 72</u>

I have examined the accounts of the Canadian Government Elevators for the year ended March 31, 1950, and have obtained all the information and explanations I have required.

The inventory of surplus grain at March 31, 1950, is based on the official weighover in 1949, and consequently overages or shortages which may have developed between the date of that weighover and March 31, 1950, are not recorded.

No provision has been made in the accounts for the estimated cost of loading out the grain in store at March 31, 1950, although the elevation charges, which cover both loading in and loading out, have been accrued to that date.

In my opinion, subject to the foregoing observations, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Elevators' affairs as at March 31, 1950, according to the best of my information and the explanations given to me and as shown by the books of the elevators.

WATSON SELLAR,
Auditor General.

Certified correct: G. NORTH,
Chief Accountant.

Approved: R. HETHERINGTON,
General Manager.

CANADIAN GOVERNMENT ELEVATORS—Continued
Operating Statement for the year ended March 31, 1950

	Total	Port Arthur	Moose Jaw	Saskatoon	Calgary	Edmonton	Lethbridge	Prince Rupert
Grain received—not bushels.....	3,322,645		380,790	4,931	2,495,124	429,219	12,581	
Revenue:								
Storage.....	147,040 80		13,860 55	1,756 53	124,346 67	6,968 29	108 76	
Elevation.....	37,342 49		7,096 75	76 72	25,076 54	4,929 09	163 39	
Cleaning.....	12,637 76		8,934 51	13 67	1,038 34	2,591 30	59 94	
Drying.....	1,642 88		629 20	76 00	60 78	876 90		
Chopping and sacking.....	2,641 69		2,180 36	1 10	280 53	164 14	15 56	
Bulkheads and liners.....	43 69		27 67				16 02	
Screenings.....	1,696 51		51 65	66 23	894 52	601 21	82 90	
Elevator Rental.....	76,975 39	76,975 39						
Total revenue.....	280,021 21	76,975 39	32,780 69	1,990 25	151,697 38	16,130 93	446 57	
Expenditure:								
Administration.....	80,920 96		16,406 85	16,033 76	16,818 76	17,716 26	9,208 63	4,736 70
Operation.....	192,337 69		45,920 93	19,199 14	51,673 47	39,912 14	22,335 95	13,286 06
Maintenance.....	227,856 70	46,066 09	20,751 02	39,160 28	31,781 31	18,039 44	19,262 12	52,796 41
Total expenditure (Schedule "D").....	501,115 35	46,066 09	83,078 80	74,393 18	100,273 54	75,667 84	50,806 70	70,829 20
Operating profit or loss.....	221,094 14	30,909 30	50,298 11	72,402 93	51,423 84	59,536 91	50,360 13	70,829 20
Profit or loss on surplus grain—net (Schedule "D").....	1,081 71		3,159 12	252 32	2,215 48	1,170 44	602 59	1,130 00
Miscellaneous revenues.....	1,513 00			180 00	203 00			
Net profit or loss for the year.....	\$ 218,499 43	\$ 30,909 30	\$ 53,457 23	\$ 71,970 61	\$ 53,842 32	\$ 58,366 47	\$ 49,557 54	\$ 69,639 20

SCHEDULE "B"

CANADIAN GOVERNMENT ELEVATORS—*Continued*

Fixed Assets as at March 31, 1950

	Property, Plant and Equipment (at cost)	Office Furniture (depreciated value)	Total
Port Arthur and Head Office	1,732,840 07	1,490 99	1,734,331 06
Moose Jaw, Sask.	1,788,285 44	423 75	1,788,709 19
Saskatoon, Sask.	1,632,361 06	397 20	1,632,758 26
Edmonton, Alta.	1,652,666 25	100 00	1,652,666 25
Prince Rupert, B.C.	1,432,514 39	315 20	1,432,829 59
Calgary, Alta.	1,163,248 55	1,209 06	1,164,457 61
Lethbridge, Alta.	978,589 71	1,283 40	979,873 11
	<u>\$ 10,380,405 47</u>	<u>\$ 5,219 60</u>	<u>\$ 10,385,625 07</u>

SCHEDULE "C"

Surplus Account as at March 31, 1950 (exclusive of depreciation)

	Balance April 1, 1949	Operating Profit or Loss for Year ended March 31, 1950	Balance March 31, 1950
Port Arthur	5,053,576 81	30,909 30	5,084,486 11
Moose Jaw	1,621,540 37	53,457 23	1,568,083 14
Saskatoon	2,091,631 13	71,970 61	2,019,660 52
Calgary	1,708,257 00	53,842 32	1,762,099 32
Edmonton	813,346 26	58,366 47	754,979 79
Prince Rupert	243,097 88	69,699 20	312,797 08
Lethbridge	100,050 12	49,757 54	149,807 66
	<u>\$ 10,945,203 57</u>	<u>\$ 218,499 43</u>	<u>\$ 10,726,704 14</u>

CANADIAN GOVERNMENT ELEVATORS—Continued
Administration, Operation and Maintenance Expenditures for the year ended March 31, 1950

	Total	Port Arthur	Moose Jaw	Saskatoon	Calgary	Edmonton	Lethbridge	Prince Rupert	Head Office	Winnipeg Office
Administration:										
Salaries.....	69,117 60		10,245 00	9,869 84	10,515 00	12,515 00	4,350 00		19,192 76	2,430 00
Rent.....	5,353 49		877 20	1,123 00	949 20				1,945 29	458 80
Communication Services.....	1,863 15		274 61	200 85	332 40	318 86	188 50	32 83	451 10	4 00
Travel.....	1,479 32		180 00	180 00		192 00			807 32	
Printing and stationery.....	2,036 79		6 00		12 24				2,018 55	
Unemployment Insurance.....	76 70		5 32		50 24		18 27	2 87		
Laundry and janitor.....	473 64		120 55	9 00	142 00	2 28			199 81	
Freight and express.....	121 21		17 42	6 34	30 52	18 76	8 16	6 65	33 36	
Miscellaneous.....	399 06		46 40	10 38	32 80	35 00	9 35		263 13	2 00
Head Office.....	80,920 96		11,772 50	11,399 41	12,184 40	13,081 90	4,574 28	102 35	24,911 32	2,894 80
			4,634 35	4,634 35	4,634 36	4,634 36	4,634 35	4,634 35	\$24,911 32	\$2,894 80
Total Administration.....	80,920 96		16,406 85	16,033 76	16,818 76	17,716 26	9,208 63	4,736 70		
Operation:										
Supervision and overhead.....	102,659 05		21,168 77	20,330 87	29,288 77	17,429 77	15,945 81	8,495 06		
Power.....	29,702 33		4,861 74	3,816 00	4,152 00	8,152 96	3,914 40	4,800 00		
Cleaning.....	11,496 21		4,373 49	533 00	1,897 40	4,457 32	235 00			
Weighing and conveying.....	22,177 71		8,422 12	3,518 00	5,332 70	4,631 89	273 00			
Unloading.....	12,557 79		4,681 32	372 17	5,442 91	1,932 04	129 35			
Loading.....	9,132 11		1,527 90	87 23	5,069 21	2,305 17	142 60			
Drying.....	1,088 91		1,142 73	185 35		760 83				
Chopping and sacking.....	886 47		371 38		299 23	208 12	7 74	1 00		
Rentals.....	1,699 00		331 10	335 18			1,680 00			
Truck Operation.....	666 28		40 38	3 34	186 02	34 04	8 05			
Registration and cancellation.....	271 83									
Total Operation.....	192,337 69		45,920 93	19,199 14	51,673 47	39,912 14	22,335 95	13,296 06		
Maintenance:										
Supervision and overhead.....	44,209 23		4,274 31	20,294 11	817 29	8,747 79	5,312 41	4,763 32		
Buildings and bins.....	51,501 65		3,830 73	756 41	4,304 03	8,821 02	9,317 81	38,274 27		
Railway trucks.....	29,908 26		2,380 21	11,830 93	4,127 78	1,020 89	2,111 55			
Electric equipment.....	38,132 66		5,120 00	4,755 33	3,091 42	5,109 07	2,916 25	1,736 70		
Drier equipment.....	4,389 72		1,405 00	19 08	1,810 12	633 62	527 21	667 72		
Cleaning machinery.....	5,083 48		1,528 96	112 49	706 48	937 82	104 62	21 33		
Conveyors.....	3,540 84		737 54	18 25	969 87	188 30	137 85	7,040 48		
Spouts.....	40,357 37		1,232 61	9 21	14,146 15	145 33				
Logs.....	8,508 15		17,645 74	1,238 12	9 21	223 26	184 28			
Shovel gear and car haul.....	1,940 84		847 28	1,238 12	847 02	178 34				
Bagging machinery.....	1,69 33		198 05	126 35		12 60				
Scales.....	125 17		56 73			21 40		81 07		
Total Maintenance.....	227,856 70	46,066 09	20,751 02	39,160 28	31,781 31	18,039 44	19,262 12	52,796 44		
Total Expenditure.....	\$ 501,115 35	\$46,066 09	\$83,078 80	\$74,393 18	\$100,273 54	\$75,667 84	\$50,806 70	\$70,829 20		

CANADIAN GOVERNMENT ELEVATORS—*Concluded*

Summary of Surplus Grain Account for the year ended March 31, 1950

	Total	Moose Jaw	Saskatoon	Calgary	Edmonton	Lethbridge
Inventory of surplus grain, April 1, 1949..	9,238 75	3,587 93	2,506 02	3,144 80		
Warehouse receipts purchased during year	761 94	.....	51 66	400 99	202 24	107 05
	10,000 69	3,587 93	2,557 68	3,545 79	202 24	107 05
Warehouse receipts sold during the year..	8,033 99	428 81	1,792 74	4,277 78	832 29	702 37
Inventory of surplus grain, March 31, 1950	3,048 41	.....	1,017 26	1,483 49	540 39	7 27
	11,082 40	428 81	2,810 00	5,761 27	1,372 68	709 64
Profit or loss on surplus grain (net overages or shortages disclosed during year).....\$	1,081 71	\$3,159 12	\$252 32	\$2,215 48	\$1,170 44	\$602 59

Appendix 6

CROWN ASSETS DISPOSAL CORPORATION

(INCORPORATED, WITHOUT SHARE CAPITAL, UNDER THE SURPLUS CROWN ASSETS ACT)

Balance Sheet as at March 31, 1950

GENERAL ACCOUNT

ASSETS		LIABILITIES AND CAPITAL	
Cash on Hand and in Bank.....	6,472,282 42	Liabilities	
Deduct: Cash in Trust, per Receiver General of Canada—Trust Account, hereunder.....	301,096 58	Accounts Payable and Accrued Charges.....	326,050 90
		Receiver General of Canada:	
Dominion of Canada Bonds, held for account of employees.....	14,600 00	Employees' income tax.....	2,437 08
Deduct: Employees' deposits applicable thereto.....	6,568 44	Bank Loan (fully secured), re Dominion of Canada Bonds, acquired for account of employees.....	9,472 50
Portion of "Trust Accounts Receivable" retainable by the Corporation as authorized under Section 11(2b) of the Surplus Crown Assets Act, as amended.....			337,960 48
Sundry Accounts Receivable.....	194,439 37	Capital	
Prepaid Expenses.....	26,240 48	Operating Surplus:	
Land.....	8,599 23	As at March 31, 1949.....	5,436,721 60
	2,615 83	Add: Excess of income over expenses for the year, per Schedule I.....	636,430 23
			6,073,151 83
	<u>\$ 6,411,112 31</u>		<u>\$ 6,411,112 31</u>
RECEIVER GENERAL OF CANADA—TRUST ACCOUNT			
Cash required to be deposited to the credit of the Receiver General of Canada in accordance with Section 11(2) of the Surplus Crown Assets Act, as amended.....	301,096 58	Liabilities	
Accounts Receivable:		(Customers' Advance Payments and Deposits,...	1,461,807 98
Current (including Canadian Government—departments and companies—\$10,878.62).....	198,468 43	Accounts Payable and Accrued Charges.....	163,844 39
Deferred.....	31,799,187 47		1,625,652 37
	31,997,655 90	Net Equity in the Trust Assets, per Schedule II.....	30,545,091 45
Deduct: Portion retainable by the Corporation (as above).....	194,439 37		
	<u>31,803,216 53</u>		

Facilities Purchased from the United States
Government, at cost..... 66,430 71

\$32,170,743 82

Approved on behalf of the Board.

J. H. McQUEEN,
Director.

H. R. MALLEY,
Director.

I have examined the accounts of Crown Assets Disposal Corporation for the year ended March 31, 1950, and have obtained all the information and explanations I have required. The Corporation's procedures and practices with regard to the warehousing of surpluses in prior years did not permit establishing by examination of records maintained that all Crown assets received for disposal had been accounted for, but, with the closing of all warehouses, this comment does not apply to the accounting for assets declared surplus during the year under review.

Subject to the foregoing and the fact that the value of surplus Crown assets held for disposal is not reflected therein, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs, and of its Trust, as at March 31, 1950, according to the best of my information and the explanations given to me and as shown by the books of the Corporation.

WATSON SELLAR,
Auditor General.

CROWN ASSETS DISPOSAL CORPORATION—Continued**Statement of Income and Expenses for the year ended March 31, 1950**

Income

Portion retainable by the Corporation from the proceeds of
sales of—

Surplus Crown assets of the Dominion of Canada (10%) 1,112,195 82

Other surplus assets 23,659 87

1,135,855 69

Other revenue 14,455 54

1,150,311 23

Expenses

Administrative and office salaries 426,975 03

Pension contributions 965 12

Unemployment insurance 2,054 20

Travelling 18,616 33

Staff moving and living expenses 2,270 54

Automobile expense 1,133 66

Postage and excise stamps 5,125 30

Telephones 14,126 14

Telegrams 1,107 18

Printing, stationery, office supplies, etc. 7,391 77

Subscriptions to publications 648 63

Legal fees 2,276 24

Commissionaires' services 2,456 81

Rent, heat, electricity and water 25,526 16

Freight, express and cartage 2,131 82

Sundry 1,076 07

513,881 00

Excess of income over expenses, per Balance Sheet

\$ 636,430 23

SCHEDULE II

CROWN ASSETS DISPOSAL CORPORATION—*Concluded*

Statement of Account with the Government of Canada in respect of Trust Assets

for the year ended March 31, 1950

Government's net equity in the Trust Assets as at March 31, 1949 (including \$354,837.06 advanced for the purchase of facilities from the United States Government)		37,632,078 30
Proceeds of sales of surplus Crown assets of the Dominion of Canada; and interest and rental revenues	11,413,951 35	
<i>Deduct:</i>		
Direct charges for—		
Freight, handling and packing	141,896 19	
Warehousing, dismantling and scrapping	46,334 58	
Recovering salvageable material and ammunition	25,682 72	
Terminating leases and restoring properties	8,130 41	
Demolition expenses	5,045 52	
Technical services and consulting fees	1,611 24	
Sundry	63,292 61	
	<hr/>	291,993 27
		<hr/>
		11,121,958 08
<i>Deduct:</i>		
Portion (10%) of the proceeds of sales, etc., retainable by the Corporation, under Section 11 (2b) of the Surplus Crown Assets Act, as amended, as approved by Order in Council P.C. 1459 of March 29, 1949	1,112,195 82	
	<hr/>	10,009,762 26
		<hr/>
		47,641,840 56
<i>Deduct:</i>		
Remittances to the Receiver General of Canada for—		
Proceeds of sales, etc.	16,987,749 11	
Reduction in advance for the purchase of facilities from the United States Government	98,100 00	
	<hr/>	17,085,849 11
		<hr/>
Loss on United States facilities sold	10,900 00	
	<hr/>	17,096,749 11
		<hr/>
Government's net equity in the Trust Assets as at March 31, 1950 (including \$256,737.06 advanced for the purchase of facilities from the United States Government), per Balance Sheet		<u>\$ 30,545,091 45</u>

Appendix 7

ELDORADO MINING AND REFINING (1944) LIMITED

AND ITS WHOLLY-OWNED SUBSIDIARY NORTHERN TRANSPORTATION COMPANY (1947) LIMITED

Consolidated Balance Sheet as at December 31, 1949

ASSETS		LIABILITIES AND CAPITAL	
Cash on Hand and in Bank.....	2,669,404 28	Liabilities	
Accounts Receivable.....	1,241,368 29	Accounts Payable and Accrued	
Non-marketable Mining Stocks, at cost or		Charges.....	431,302 32
Products, finished and in process, etc., at cost or	6,951,556 74	Provision for Claims in Respect of Freight	
as valued by the Management.....	1,667,932 20	Operations.....	14,186 55
Operating supplies, at cost.....		Receiver General of Canada:	
Prepaid Expenses (unexpired insurance \$48,539.58)	8,619,488 94	Employees' and non-residents'	8,902 90
Fixed Assets, at cost:	58,359 69	Income tax.....	4,866 40
Land (including mining claims at nominal	7 00	Mine royalties.....	1,142 13
value \$1).....		Rent.....	87 80
Buildings.....	30,628 09	Miscellaneous.....	
Machinery and equipment —			14,999 23
Water-craft (vessels and equip-		Capital	
ment).....	3,187,237 62	Capital Stock—Eldorado Mining and Refining	
Mining, refining and exploita-		(1944) Limited:	
tion.....	2,309,557 28	Authorized—110,000 shares of no par value...	
Aircraft and spare parts.....	150,675 50	Issued — 70,500 shares fully paid.....	6,586,080 20
Service vehicles and office		Consolidated Surplus:	
equipment.....	350,463 18	Unappropriated.....	9,373,035 15
Less: Provision for deprecia-	7,563,643 29	Reserved (for replacement of air-	
tion.....	4,282 481 11	craft \$234,112.40, and for fire	
Construction in progress.....	3,281,162 18	and marine loss on water-craft	
Deferred Development and Research Expenditures.....	499,902 29	\$168,860.79).....	402,973 19
			9,776,008 34
			16,362,088 54
			\$16,822,666 64

Approved on behalf of the Board.

W. J. BENNETT,

Director.

JOHN A. MACAULAY,

Director.

I have examined the accounts of Eldorado Mining and Refining (1944) Limited and its wholly-owned subsidiary Northern Transportation Company (1947) Limited, for the year ended December 31, 1949, and have obtained all the information and explanations I have required. In my opinion the above Consolidated Balance Sheet is properly drawn up so as to exhibit a true and correct view of the combined state of these companies' affairs as at December 31, 1949, according to the best of my information and the explanations given to me and as shown by the companies' books.

J. HOPKINSON,

Assistant Auditor General.

ELDORADO MINING AND REFINING (1944) LIMITED
INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934" AND SUBJECT
TO "THE GOVERNMENT COMPANIES OPERATION ACT")

Balance Sheet as at December 31 1949

ASSETS		LIABILITIES AND CAPITAL	
Cash on Hand and in Bank.....	1,498,351 53	Liabilities	
Accounts Receivable (including \$30,333.05 due from wholly owned subsidiary).....	1,138,568 06	Accounts Payable and Accrued Charges.....	384,401 98
Customs Duty Recoverable (estimated).....	48,103 50	Receiver General of Canada:	
Inventories, as certified by the Management:		Employees' and non-residents'	8,252 10
Products, finished and in process, etc., at cost or as valued by the Management.....	6,951,556 74	Income tax.....	4,896 40
Operating supplies, at cost.....	1,494,723 92	Rent.....	1,142 13
		Sales tax.....	4 10
			<u>14,264 73</u>
Prepaid Expenses:	8,446,280 66		398,666 71
Unexpired insurance.....	44,363 30	Capital	
Miscellaneous.....	9,820 11	Authorized—110,000 shares of no par value (as reduced from 120,000 shares by authority of Supplementary Letters Patent dated December 21, 1949).	
Advances to Northern Transportation Company (1947) Limited.....	54,183 41		
	1,100,000 00	Issued and fully paid—70,500 shares (as reduced by 10,000 shares redeemed for \$1,000,000)...	6,586,080 20
Investments:		Surplus:	
Shares of Northern Transportation Company (1947) Limited, wholly owned subsidiary, at cost (equity as at December 31, 1949 \$2,354,981).....	159,147 36	Unappropriated, per Schedule II.....	7,346,062 29
Non-marketable mining stocks, at nominal value.....	7 00	Reserved for major overhaul and replacement of aircraft (see footnote—Schedule I).....	234,112 40
			<u>7,580,174 69</u>
Fixed Assets, at cost, per Schedule I.....	4,149,005 87		14,106,254 89
Less—Provision for depreciation, per Schedule I.....	2,451,071 67		
Deferred Development Expenditures:			
Pre-production mine development.....	386,194 35		
Process research.....	36,151 53		
	<u>422,345 88</u>		
	\$14,564,921 60		\$14,564,921 60

Approved on behalf of the Board.

W. J. BENNETT,
Director.

JOHN A. MACAULAY,
Director.

I have examined the accounts of Eldorado Mining and Refining (1944) Limited for the year ended December 31, 1949, and have obtained all the information and explanations which have been required. In my opinion the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at December 31, 1949, according to the best of my information and the explanations given to me and as shown by the books of the Company.

J. HOPKINSON,
Assistant Auditor General.

ELDORADO MINING AND REFINING (1944) LIMITED—Continued

Fixed Assets as at December 31, 1949

	Book Values	Provision for Depreciation	Net Values
Mining Claims, at nominal value	1 00		1 00
Land—Refinery	12,945 09		12,945 09
Buildings—			
Mine	763,855 31	538,762 19	225,093 12
Refinery	378,766 53	114,187 29	264,579 24
Machinery and Equipment—			
Mining and exploration	1,627,439 13	1,118,210 44	509,228 69
Refinery	625,735 00	516,126 70	109,608 30
Aircraft, and spare parts	150,675 50	118,630 70*	32,044 80
Laboratory and Medical Equipment—Refinery	56,383 15	33,603 23	22,779 92
Office Furniture and Equipment—			
Head Office	14,516 59	4,137 75	10,378 84
Refinery	18,786 28	7,413 37	11,372 91
Construction in Progress—Mine	499,902 29		499,902 29
Totals	<u>\$4,149,005 87</u>	<u>\$2,451,071 67</u>	<u>\$1,697,934 20</u>

NOTE: * Depreciation is based on actual cost; but as the purchase price was abnormally low (the aircraft having been acquired from surplus war assets) an additional provision of \$173,674.13 to meet the estimated cost of replacement upon retirement from service of the present aircraft is included in the item "Reserved for major overhaul and replacement of aircraft" shown on the Balance Sheet.

SCHEDULE II

Unappropriated Surplus for the year ended December 31, 1949

Amount as at January 1, 1949	2,573,917 38
Prior years adjustments:	
Addition to inventory values arising from increased rate of depletion provision \$1,320,280.00; less other inventory adjustments \$67,264.22	1,253,015 78
Exploration expenses charged to surplus during 1948, now recorded as pre- production mine development	178,866 89
Write-off of airstrips and road (mine vicinity)	16,743 44
Other	2,801 23
	<u>1,417,940 46</u>
Revenue and extraordinary expenses for the year 1949:	
Excess of revenue over expenditure, per Schedule III	2,199,590 49
Values arising out of depletion of ore bodies \$1,548,808.15, per Schedule IV, less \$304,422.08 applied against book value of mining claims (Great Bear Lake area)	1,244,386 07
Proceeds from the sale of mining stock	25,000 00
Contributions to employees' pension plan in respect of past service	114,772 11
	<u>3,354,204 45</u>
Amount as at December 31, 1949, per Balance Sheet	<u>\$7,346,062 29</u>

NOTE: Amounts in italics indicate deductions.

SCHEDULE III

ELDORADO MINING AND REFINING (1944) LIMITED—Concluded**Statement of Revenue and Expenditure for the year ended December 31, 1949**

Sales and Rentals of Products	7,911,911 58	
Deduct: Cost of sales, per Schedule IV	5,438,582 89	
		2,473,328 69
Other Revenues:		
Air-freight, less expenses	32,513 62	
Customs duty recoverable (estimated)	14,400 00	
Interest earned on bank deposits	11,973 51	
Profit on currency revaluation	4,087 54	
Miscellaneous	4,239 37	
		67,214 04
		2,540,542 73
Administrative and Selling Expenses:		
Salaries	83,622 12	
Travel	17,286 19	
Commissions	11,989 88	
Advertising	10,630 72	
Office expenses	7,238 22	
Geologists' consulting fees	7,200 00	
Telephone and telegraph	7,023 80	
Directors' fees	4,375 00	
Office rent	4,325 97	
Miscellaneous	16,686 41	
		170,378 31
Less—Apportionment to:		
Northern Transportation Company (1947) Limited	12,866 66	
Pre-production mine development	12,452 83	
		25,319 49
		145,058 82
Excess of operating revenue over expenditure		2,395,483 91
Deduct: Exploration expenses for the year		195,893 42
Excess of revenue over expenditure, transferred to Schedule II ...		\$2,199,590 49

SCHEDULE IV

Statement of Cost of Sales for the year ended December 31, 1949

Opening inventory of products, finished and in process, etc., as at January 1, 1949 ..	6,011,435 32	
Addition to inventory values arising from increased rate of depletion provision \$1,320,280.00; less other inventory adjustments \$67,264.22	1,253,015 78	
		7,264,451 10
Products purchased		84,565 03
Production costs:		
Mining, milling and transportation of ore concentrates (including provision for depreciation \$316,954.03)	2,331,784 97	
Provision for depletion of ore bodies (computed on quantities of ore produced) ..	1,548,808 15	
Refining expenses (including provision for depreciation \$76,768.44)	1,160,530 38	
		5,041,123 50
		12,390,139 63
Deduct: Closing inventory of products, finished and in process, etc., as at December 31, 1949		6,951,556 74
Total, transferred to Schedule III		\$5,438,582 89

Appendix 8

EXPORT CREDITS INSURANCE CORPORATION

(INCORPORATED UNDER "THE EXPORT CREDITS INSURANCE ACT")

Statement of Assets and Liabilities as at December 31, 1949

ASSETS		LIABILITIES AND CAPITAL	
Cash on Hand and in Banks.....	535,371 93	Accounts Payable.....	\$77 30
Accounts Receivable—Premiums due from Policyholders.....	15,365 93	Policyholders' Deposits.....	39,360 00
Accrued Interest on Investments.....	84,428 14	Receiver General of Canada: Receipts, less overhead, arising out of contracts entered into under Section 20A of the Act.....	17,508 71
Investments—Government of Canada Bonds, at amortized cost (market value \$10,199,055).....	10,161,663 17	Underwriting Reserve: Balance at December 31, 1948.....	785,725 38
Nominal Value of Possible Recoveries against Amounts paid on Claims of \$495,918.....	1 00	Deduct: Excess of expenditure over income for the year ended December 31, 1949 (Schedule I)	34,515 28
Deferred Charges.....	382 05	Capital: Authorized—50,000 shares par value \$100 each.....	
Office Furnishings and Equipment, at cost.....	15,875 78	Issued and fully paid—50,000 shares, held in trust for His Majesty by the Minister of Trade and Commerce.....	5,000,000 00
Less—Reserve for depreciation.....	4,131 89	Capital Surplus: Paid in by the Minister of Finance, at the rate of \$100 per share of capital stock issued.....	5,000,000 00
			10,000,000 00
			<u>\$10,808,956 11</u>

Note: Under the contracts of insurance issued and outstanding at December 31, 1949, the maximum liability of the Corporation was \$43,118,505.

Approved on behalf of the Board.

M. W. MACKENZIE,
Director.

H. T. AITKEN,
Director.

WATSON SELAR,
Auditor General.

I have examined the accounts of the Export Credits Insurance Corporation for the year ended December 31, 1949, and have obtained all the information and explanations I have required. In my opinion, the above Statement of Assets and Liabilities is properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs as at December 31, 1949, according to the best of my information and the explanations given to me and as shown by the books of the Corporation.

EXPORTS CREDITS INSURANCE CORPORATION—*Concluded*

Statement of Income and Expenditure for the year ended December 31, 1949

Income			
Premiums on risks underwritten	220,721	84	
Interest on investments	255,183	75	
			475,905 59
Expenses			
Salaries	69,717	98	
Travelling expenses	7,272	83	
Telephone, telegrams, cables and credit reports	4,223	56	
Stationery, printing, postage and office supplies	2,587	07	
Rents	3,086	00	
Expenses of Advisory Council meeting in Ottawa	629	81	
Depreciation of office furnishings and equipment	1,587	58	
Other expenses	2,576	86	
	91,681	69	
Less: Overhead applicable to contracts issued under Section 20A of the Act	1,542	79	
			90,138 90
			385,766 69
Policyholders' Claims			
Payments	515,201	92	
Recoveries	94,919	95	
			420,281 97
Excess of expenditure over income, transferred to Underwriting Reserve			\$ 34,515 28

Appendix 9

FRASER VALLEY DYKING BOARD

Statement of Source and Disposition of Funds for the period from inception of the Board,
July 22, 1948 to March 31, 1950

SOURCE OF FUNDS

Contributions towards Cost:

Government of Canada—

75 per cent of \$11,285,581.15	8,464,185 86
50 per cent of \$120,000	60,000 00

8,524,185 86

Government of the Province of British Columbia—

25 per cent of \$11,285,581.15	2,821,395 29
50 per cent of \$120,000	60,000 00

2,881,395 29

Other

34,912 57

\$ 11,440,493 72

DISPOSITION OF FUNDS

Charges covering period of Flood Emergency, prior to
formation of Board—

Government of Canada	578,214 38
Government of the Province of British Columbia ..	1,060,032 10

1,638,246 48

Expenditures covering Dying Programs:

Construction and reconstruction of

Dykes	5,560,909 59
Clearing	837,855 78
Dredging	1,303,867 00
Pumping	421,759 01
Rock Protection	609,812 65

8,734,204 03

Preliminary and final surveys ...

30,279 31

Administration and Engineering

Overhead	545,625 38
----------------	------------

575,904 69

9,310,108 72

Deduct—

Charges, represented by Accounts Payable, as at March 31, 1950	226,574 34
---	------------

9,083,534 38

10,721,780 86

Fund paid into a Trust Account for the use of the Board,
subject to the sole direction of the Province of British
Columbia, in accordance with the terms of an agreement
dated March 17, 1950, amending an agreement dated
July 22, 1948, between the Governments of Canada and
the Province of British Columbia.

To cover—

Outstanding Liabilities as at March 31, 1950, together
with unexpended balance of commitments entered
into prior to that date

—Accounts Payable, as per above	226,574 34
—Outstanding Commitments	302,138 52

528,712 86

FRASER VALLEY DYKING BOARD—*Concluded*Statement of Source and Disposition of Funds for the period from inception of the Board,
July 22, 1948 to March 31, 1950—*Concluded*

Estimate of the Administrative expenses of the Board, during the period of winding-up, subsequent to March 31, 1950	55,000 00		
Deferred Projects	85,000 00		
General Contingencies	50,000 00	190,000 00	718,712 86
			<u>\$ 11,440,493 72</u>

NOTE:

In accordance with the terms of an agreement dated March 17, 1950, amending an agreement dated July 22, 1948, between the Government of Canada and the Government of the Province of British Columbia:

- (a) The Assets of the Board were converted into cash, and an amount of \$718,712.86 was paid into a Trust Account, subject to the sole direction of the Province of British Columbia, to cover the outstanding liabilities as at March 31, 1950, including the unexpended balance of Commitments, winding-up expenses, deferred projects and general contingencies. The remaining funds on hand were distributed to the two governments on basis of their sharing ratios.
- (b) The undertakings of the Government of Canada have been completed.
- (c) The Board, subsequent to March 31, 1950, shall continue to be a body corporate under the sole direction of the Lieutenant-Governor-in-Council and shall account only to the Government of the Province of British Columbia.

Appendix 10

NORTHERN TRANSPORTATION COMPANY (1947) LIMITED

(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934" AND SUBJECT

TO "THE GOVERNMENT COMPANIES OPERATION ACT")

Balance Sheet as at December 31, 1949

ASSETS		LIABILITIES AND CAPITAL	
Cash on Hand and in Bank.....	1,171,052 75	Accounts Payable and Accrued Charges (in- cluding \$30,323.05 owing to Eldorado Mining and Refining (1944) Limited).....	77,323 39
Accounts Receivable.....	85,029 78	Provision for Claims in Respect of Freight Operations.....	14,186 55
Prepaid Expenses: Inventories of operating supplies, as determined and certified by the Management, at cost.....	173,208 28	Receiver General of Canada: Employees' Income tax.....	650 80
Unexpired insurance.....	4,176 28	Unemployment insurance.....	83 70
	<u>177,384 56</u>		<u>734 50</u>
Fixed Assets, at cost, per Schedule I: Land.....	17,682 00	Capital Shareholders: Capital Stock— Authorized, 50,000 shares of no par value. Issued, 1,520 shares, fully paid.....	152,000 00
Buildings, vessels, vehicles, equip- ment and furnishings.....	3,927,485 80	Surplus— Unappropriated, per Schedule II.....	2,034,120 22
Less: Provision for depreciation 1,831,409 44	<u>2,096,076 36</u>	Reserved against fire and marine loss on boats.....	168,860 79
			<u>2,202,981 01</u>
		Eldorado Mining and Refining (1944) Limited—Advances for capital purposes.....	2,354,981 01
			<u>1,100,000 00</u>
			<u>3,454,981 01</u>
			<u>\$ 3,547,225 45</u>

Approved on behalf of the Board.

W. J. BENNETT,
Director.H. H. HAYDON,
Director.

I have examined the accounts of Northern Transportation Company (1947) Limited for the year ended December 31, 1949, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at December 31, 1949, according to the best of my information and the explanations given to me and as shown by the books of the Company.

J. HOPKINSON,
Assistant Auditor General.

92,244 44

SCHEDULE I

NORTHERN TRANSPORTATION COMPANY (1947) LIMITED—Continued

Fixed Assets as at December 31, 1949

	Cost	Provision for Depreciation	Net Values
Land	17,682 00		17,682 00
Warehouses, service buildings and equipment	423,087 87	172,414 15	250,673 72
Boats and barges	3,060,495 56	1,394,130 14	1,666,365 42
Boat equipment	126,742 06	67,900 59	58,841 47
Trucks, tractors and service automobile	304,946 18	191,270 51	113,675 67
Office furniture and equipment	12,214 13	5,694 05	6,520 08
Totals	<u>\$3,945,167 80</u>	<u>\$1,831,409 44</u>	<u>\$2,113,758 36</u>

SCHEDULE II

Unappropriated Surplus Account for the year ended December 31, 1949

Amount unappropriated, as at January 1, 1949	1,854,090 72
<i>Deduct—</i>	
Contributions to employees' pension plan in respect of past service	30,333 05
Portage Road, written off	25,000 00
Prior years' adjustments (freight claims, etc.)	13,692 03
	<u>69,025 08</u>
Net profit for the year ended December 31, 1949, per Schedule III	1,785,065 64
	<u>249,054 58</u>
Amount unappropriated, as at December 31, 1949, per balance Sheet	<u>\$2,034,120 22</u>

NORTHERN TRANSPORTATION COMPANY (1947) LIMITED—*Concluded*

Statement of Operating Revenue and Expenditure for the year ended December 31, 1949

Revenue

Freight earnings	1,647,906 68	
Cartage and handling	7,235 51	
Miscellaneous	31,399 53	
		<hr/>
		1,686,541 72

Expenditure

Operating expenses:

Salaries and wages	431,626 13
Repairs and maintenance (including salaries and wages)	162,006 97
Insurance	110,347 24
Fuel oil	70,549 54
Messing expense	51,480 38
Cartage and trucking	33,675 40
Transportation of employees	32,853 82
Workmen's compensation and group insurance	18,186 33
Property taxes	13,572 01
Claims and freight losses	11,034 46
Miscellaneous	14,708 94

 950,041 22

Deduct—Company's charges, included above, for transporting
its own supplies

 33,523 32

 916,517 90

Depreciation—

Boats, barges and boat equipment	339,130 92
Trucks and tractors	50,561 50
Warehouse buildings and equipment	39,370 92
Office furniture and equipment	1,221 41

 430,284 75

 1,346,802 65

Administrative expenses:

Salaries	46,504 92
Ottawa office expense	12,866 66
Stationery and office supplies	6,721 46
Telephone and telegraph	4,749 13
Travel	4,699 04
Contributions to employees' pension plan	4,095 67
Office rent	3,350 00
Legal fees	1,584 31
Miscellaneous	6,113 30

 90,684 49

 1,437,487 14

Excess of revenue over expenditure, transferred to Unappropriated
Surplus, Schedule II

 \$ 249,054 58

Appendix 11

POLYMER CORPORATION LIMITED

(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934" AND SUBJECT
TO "THE GOVERNMENT COMPANIES OPERATION ACT")

Balance Sheet as at March 31, 1950

ASSETS		LIABILITIES AND CAPITAL	
Cash on Hand and in Bank.....	4,144,652 71	Liabilities	
Investments—		Accounts Payable and Accrued Charges.....	1,684,761 22
Dominion of Canada Bonds, at par value.....	3,000,000 00	Claims in Respect of Natural Rubber Operations (estimated).....	852,254 71
Accounts Receivable:		Receiver General of Canada:	
Trade.....	3,465,558 14	Duty, sales and excise taxes.....	18,558 52
Claims (freight, etc.).....	100,478 81	Employees' income tax.....	17,263 81
Advances and Deposits.....	3,566,036 95	Government employees' compensation insurance.....	7,464 71
	11,361 40	Unemployment insurance.....	56 62
Inventories, as determined and certified by the Management:		Capital	43,343 66
Manufacturing and maintenance supplies (including coal, \$609,833.14), at cost.....	2,475,405 94	Shareholders:	
Prime materials and intermediate products, at the lower of cost, or prevailing market.....	1,119,527 83	Capital Stock—	
Finished products, at cost or estimated realizable value.....	1,167,929 20	Authorized—1,000 shares of no par value.	
	4,762,863 02	Issued — 34 shares, fully paid and held in trust for His Majesty in right of Canada.....	34 00
Deferred Charges:		Surplus—	
Prepayment of pension plan contributions, insurance, etc.....	89,780 32	Unappropriated,	
Maintenance works in process.....	70,785 76	Balance as at April 1, 1949 4,036,638 57	
	160,566 08	Net profit for the year ended March 31, 1950,	
Fixed Assets, at cost—less depreciation, per Schedule I.....	34,951,509 31	per Schedule II.....	843,659 65
		Reserved against possible reduction in values of prime materials and product inventories.....	4,880,298 22
			250,000 00
		Dominion of Canada:	5,130,298 22
		Advances for capital purposes.....	42,886,297 66
			48,016,629 88
			<u>\$50,596,989 47</u>

I have examined the accounts of Polymer Corporation Limited for the year ended March 31, 1950, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs as at March 31, 1950, according to the best of my information and the explanations given to me and as shown by the books of the Corporation.

WATSON SELLAR,
Auditor General.

Approved on behalf of the Board.

E. J. BRUNNING,
Director.

J. R. NICHOLSON,
Director.

POLYMER CORPORATION LIMITED—Continued
Fixed Assets as at March 31, 1950

SCHEDULE I

	Cost	Provision for Depreciation	Cost less Depreciation
Land	164,554 44		164,554 44
Roads, sewers, water mains, outside lighting and other utilities	4,086,903 34	2,240,661 18	1,846,242 16
Buildings	10,102,325 34	2,939,489 00	7,162,836 34
Machinery and equipment	25,592,150 15	8,235,146 31	17,357,003 84
Steam, product and other pipe lines	13,742,640 45	4,848,622 60	8,894,017 85
Employee dwellings	214,908 03	41,370 89	173,537 14
Office furniture and equipment	185,526 04	60,325 10	125,200 94
Service automobiles and trucks	51,552 89	27,841 02	23,711 87
Security service and other special equipment	44,837 69	37,415 00	7,422 69
Capital works in process	396,982 04		396,982 04
	<u>54,582,380 41</u>	<u>18,430,871 10</u>	<u>36,151,509 31</u>
Additional provision for depreciation for the year ended March 31, 1950, not yet allocated to specific assets		*1,200 000 00	1,200,000 00
Totals	<u>\$ 54,582,380 41</u>	<u>\$ 19,630,871 10</u>	<u>\$ 34,951,509 31</u>

NOTE: * With regard to the provision for depreciation, the Management has initiated a comprehensive review in order to establish the changes which should be made in the existing basis of computation to ensure adequate future provisions. Pending the completion of this review, it has been estimated that an additional amount of \$1,200,000 is required in respect of operations for the fiscal year ended March 31, 1950, and the Board has authorized that such an amount be provided.

Statement of Profit and Loss for the year ended March 31, 1950

SCHEDULE II

Sales:			
Rubber (outward freight, duty and marketing allowances deducted)	19,809,655 32		
Other chemical products	4,005,248 54		
Steam, electricity and water	2,194,609 74		
			26,009,513 60
Deduct: Cost of Sales, per Schedule III			24,734,308 62
			<u>1,275,204 98</u>
Other Revenues:			
Gain on currency revaluation	74,646 48		
Rental of equipment (depreciation deducted)	43,981 92		
Recoveries from suppliers and of sundry duties	50,169 93		
Interest on investments and bank deposits	26,740 76		
Cash discounts	17,915 03		
Miscellaneous	33,629 60		
			246,483 72
Deduct:			1,521,688 70
Selling and Administrative Expenses—			
Salaries	173,387 66		
Travel	44,808 32		
Consultants' fees	13,277 99		
Office expenses	11,748 92		
Donations	5,333 80		
Miscellaneous	18,679 00		
		267,235 69	
Research and Development (including salaries \$204,603.79 and depreciation \$49,379.06)	465,473 31		
			732,709 00
Net Operating Profit for the year			788,979 70
Add:			
Adjustment of contributions to employees' pension plan in respect of prior years			54,679 95
Net Profit, transferred to Surplus			<u>\$ 843,659 65</u>

POLYMER CORPORATION LIMITED—*Concluded*

Statement of Cost of Sales for the year ended March 31, 1950

Opening inventories as at April 1, 1949:			
Intermediate products	750,805	01	
Finished products	943,013	60	
			1,693,818 61
Prime materials used			6,688,272 42
Process salaries and wages			1,411,197 53
Chemicals consumed			2,628,542 08
Cost of steam, electricity and water produced, used in direct processing operations or sold			4,123,604 16
Fuels used for processing			1,372,690 97
Plant overhead expenses—			
Salaries and wages	982,270	83	
General plant repairs and maintenance	225,913	69	
Contributions to employees' group insurance, and pension and retirement plans	160,628	34	
Workmen's compensation and unemployment insurance	66,999	25	
Miscellaneous	74,323	25	
			1,510,135 36
Process repairs, maintenance and alterations			1,829,408 24
Laboratory expenses			573,829 64
Containers, packages and shipping expenses			492,010 61
Provision for depreciation and obsolescence of plant and equipment			3,606,975 58
Management fees of operating agencies			429,941 81
Royalties			459,569 33
			26,819,996 34
Deduct: Closing inventories as at March 31, 1950:			
Intermediate products	917,758	52	
Finished products	1,167,929	20	
			2,085,687 72
Total, transferred to Schedule II			\$ 24,734,308 62

NATIONAL RESEARCH COUNCIL

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:

Expenditures—

Ordinary	16,169,599 68
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Revenues—

Ordinary	10,804 95
Special Receipts	21 09
	<u>10,826 04</u>

Net Charge	<u>\$ 16,158,773 64</u>
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Transactions as reflected in the Open Accounts of Canada

	March 31, 1949	1949-50 Transactions (Net)	March 31, 1950
ASSETS			
[1] Cash and Other Current Assets—			
(c) Working Capital Advances		\$ 296,166 62	\$ 296,166 62
LIABILITIES			
[9] Floating Debt—			
(d) Outstanding Cheques and Warrants	107 84		107 84
[10] Deposit and Trust Accounts—			
(c) Miscellaneous	1,969,601 85	375,681 63	2,345,283 48
[11] Insurance, Pension and Guaranty Accounts—			
(c) Pension and Retirement Funds	25,125 81	207,960 67	233,086 48
[13] Sundry Suspense Accounts	16 96	296,166 62	296,183 58
	<u>\$1,994,852 46</u>	<u>\$ 879,808 92</u>	<u>\$2,874,661 38</u>

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada in Part I of this Report. Details of Open Accounts will be found on page Y-77 of this section.

REVENUES

Comparative Summary

	1949-50	1948-49
Ordinary Revenue—		
Refunds of Previous Years' Expenditure	10,804 95	14,677 41
Miscellaneous		211 65
Total Ordinary	10,804 95	14,889 06
Special Receipts—		
War and Demobilization Receipts	21 09	708 00
Grand Total	<u>\$ 10,826 04</u>	<u>\$ 15,597 06</u>

Certified correct.

E. R. BIRCHARD,
Vice-President, National Research Council.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
Y-73	441 } 715 } 908 }	Salaries and Other Expenses of the National Research Council.....	8,944,359 00	8,569,071 52	6,874,651 86
Y-75	442	Expanded Research on the Utilization of Farm Crops (Revote).....	135,000 00	134,989 79	249,142 44
Y-75	443	Applied (Industrial) Chemistry Building.....	750,000 00	187,552 81	27,544 32
Y-75	444	Grant to the Royal Society of Canada.....	8,000 00	8,000 00	8,000 00
Y-75	445	New Waterline for Montreal Road Laboratories (Revote \$125,000).....	150,000 00		
Y-75	446	Maritime Regional Laboratory (Revote \$140,000).....	478,000 00	208,375 55	1,569 30
Y-75	447	Electrical Engineering and Radio Laboratory—Purchase of site and preliminary plans.....	175,000 00	70,192 99	
Y-76	909	Supersonic Wind Tunnel Building and Equipment and to authorize commitments against future years in the amount of \$30,000.....	275,000 00	188,856 03	
ATOMIC ENERGY CONTROL BOARD					
Y-75	448	Administration Expenses of the Atomic Energy Control Board.....	76,020 00	34,644 19	31,118 80
Y-76	449	Researches and Investigations with respect to Atomic Energy.....	150,000 00	150,000 00	142,500 00
Y-76	450 } 910 } 614 }	Chalk River Project—Capital and Operating Expenses.....	6,631,670 00	6,617,916 80	5,747,401 40
Total Ordinary.....			<u>\$17,773,049 00</u>	<u>\$16,169,599 68</u>	<u>\$13,081,928 12</u>

Votes 441, 715 and 908 Salaries and Other Expenses of the National Research Council

	Estimates	Allotments	Expenditures
Gross Total Salaries and Wages	5,066,614 00		
Less:—Wages of staff of Plant Engineering and Workshops which are paid from charges made to Laboratory Divisions for services rendered	190,000 00		
A Net Total Salaries and Wages	4,876,614 00	4,706,701 52	4,331,414 04
B Allowances	15,896 00	20,175 96	20,175 96
C Scholarships	247,750 00	222,444 55	222,444 55
D Grants in Aid of Research	1,069,445 00	1,081,840 64	1,081,840 64
E Equipment	952,458 00	1,037,237 84	1,037,237 84
F Materials and Supplies	1,445,328 00	1,558,133 23	1,558,133 23
G Travelling Expenses	193,910 00	138,505 90	138,505 90
Patents	12,900 00	12,997 03	12,997 03
Telephones, Telegrams and Postage	37,207 00	37,746 78	37,746 78
Printing, Stationery and Office Equipment	141,941 00	146,873 37	146,873 37
Light, Power and Water	83,520 00	56,804 33	56,804 33
Canadian Corps of Commissionaires	17,000 00	17,563 77	17,563 77
Sundries and Contingencies	125,390 00	7,334 08	7,334 08
	9,219,359 00	9,044,359 00	8,669,071 52
H Less—Estimated Revenue	275,000 00	100,000 00	100,000 00
	<u>\$8,944,359 00</u>	<u>\$8,944,359 00</u>	<u>\$8,569,071 52</u>

As at March 31, 1950, there were 1,694 salaried employees being paid from this vote, of whom 416 were permanent, 95 were designated term, and 1,183 were term employees.

- A An amount of \$4,800 in respect of the services of E. A. Brown was repaid by the Department of Mines and Technical Surveys to which he was on loan and credited hereto.
Other credits were in the form of transfers of \$4,750.92 from Vote 443 and \$2,836.12 from Vote 909 for work done on the projects concerned by tradesmen paid from this vote.
- B Living and representation allowances and administrative allowances were paid to foreign service officers and administrative staff on duty at National Research Council Liaison Offices in London, England, and Washington, U.S.A.
- C Scholarships were awarded during the current fiscal year to students undertaking research in conjunction with their post-graduate studies, and these were divided into the following classes: Senior Medical each carrying an annual award of \$4,000; Regular Medical with awards ranging from \$1,000 to \$2,500; Post-Doctorate Fellowships at \$2,500; Fellowships at \$900 each; Studentships at \$750 each; Bursaries at \$450 each; Special Scholarships with awards ranging from \$150 to \$1,500. Under authority of P.C. 8/3600 of August 13, 1948, A. S. Jackson was paid \$150 to cover tuition fees at Carleton College, Ottawa.
Also included in this expenditure are payments of \$10,241.53 as grants for travelling expenses in connection with scholarship awards, and an amount of \$19,775, representing instalments unpaid at the close of 1949-50, transferred to the Trust Fund (see Open Accounts further on in this section) since, commencing with 1950-51, all scholarship payments will be made from the Trust Fund.
- D An amount of \$641,398.24 was transferred to the Trust Fund (see Open Accounts further on in this section) for the purpose of aiding investigations and promoting the development of research. Of this amount, \$402,303.33 was placed to the credit of various committees; \$229,810.25 was advanced to individuals for the purpose of carrying on scientific work; and the balance, \$9,284.66, was used to further international affiliations.
The remaining expenditures were for: medical research, \$424,211.63; heavy metal production research, \$12,095.62; and building research, \$4,135.15.
- E This expenditure represents the purchase of equipment for the Ottawa Laboratories of the National Research Council.
- F With the exception of an amount of \$1,659.75 which was transferred from this allotment to the Trust Fund and placed to the credit of the National Dairy Council of Canada for the purpose of furthering research in connection with dairy products, expenditures represented general purchases of materials and supplies for the laboratories and services of the National Research Council. Under authority of P.C. 8/3600 of August 13, 1948, a payment of \$7.50 was made from this allotment to Carleton College, Ottawa, to cover a registration fee for P. Gagne, an employee of the National Research Council.
- G The removal expenses of G. H. Evans, a former employee, whose services terminated March 31, 1949, amounted to \$1,103.04 and were paid from this allotment.
- H An amount of \$100,000 was transferred from the Special Fund (see Open Accounts further on in this section) and applied, in departmental accounts, as a reduction in expenditures from the following allotments in the amounts listed: Equipment, \$74,000; Operations, \$21,000; Printing, Stationery and Office Equipment, \$5,000.
Travelling expenses of \$500 or over were paid to the following persons serving without salary: H. P. Armes, \$729.12; L. G. Bell, \$848.92; H. B. Collier, \$651.10; G. Letendre, \$693.97; R. Newton, \$657.80; H. B. Sutherland, \$604.16; W. B. Thompson, \$844.70.
The following persons served without salary, but received living or other allowances: T. Blench, \$1,922 (\$420 per month); W. T. Butler, \$200 U.S. (\$50 U.S. per day); W. Eggleston, \$1,050 (\$25 per day); G. Letendre, \$2,797.50 (\$15 per day); T. Thorvaldson, \$105 (\$35 per day).
Details of contracts of \$5,000 or over for the construction, improvement and maintenance of works and facilities are listed below.
- | Contractor
Project | Amount of
Contract | Payments
in 1949-50 | Payments
to date |
|--|-----------------------|------------------------|---------------------|
| A. Lanctot Construction Company, Ottawa (Awarded through the Department of Public Works) | | | |
| Erection of a new compressor room at Sussex Street Laboratories | \$ 5,485 75 | \$ 5,485 75 | \$ 5,485 75 (f) |
| Construction of a mezzanine floor in the Electrical Engineering Laboratory | 8,605 62 | 6,845 62 | 6,845 62 |
| W. C. Wells Construction Company, Wilkie, Sask. | | | |
| Erection of an outdoor test station at Prairie Regional Laboratory, Saskatoon | 10,560 00 | 8,554 00 | 8,554 00 |
| James Paterson and Sons, Ottawa | | | |
| Construction of biology field station at Montreal Road Laboratories | 8,932 00 | 8,932 00 | 8,932 00 (f) |
| (f) Including final payment. | | | |

Vote 442 Expanded Research on the Utilization of Farm Crops (Revote).....	135,000 00
Expenditures.....	\$ 134,989 79

Expenditures were for the operation of the Prairie Regional Laboratory, Saskatoon, Sask., and comprised the following: freight and express, \$1,691.11; furniture, \$1,275.30; licences, permits and brokers' fees, \$2,366.49; light, heat, power and water equipment, \$32,336.98; office supplies, \$1,580.55; scientific equipment, \$65,035.98; scientific supplies, \$6,421.43; structural equipment and maintenance, \$17,483.49; sundries, \$6,798.46.

No payments were made during 1949-50 in connection with the contract for the construction of this laboratory which was awarded, through the Department of Public Works, to W. C. Wells Construction Co., Wilkie, Sask. An amount of \$418,240.47 was paid in previous years and this represents the total payments on the contract with the exception of a \$500 holdback which will be released to the contractor in the fiscal year 1950-51.

Vote 443 Applied (Industrial) Chemistry Building.....	750,000 00
Expenditures.....	\$ 187,552 81

Expenditures were for construction of Applied Chemistry Building, Montreal Road, Ottawa, and in this connection contracts totalling \$985,000 were awarded, through the Department of Public Works, to the Robertson Construction and Engineering Company, Niagara Falls, Ont., and payments amounting to \$172,301.89 were made during 1949-50. Other expenditures were as follows: architect's fees paid to James P. Keith and Associates, Montreal, \$10,500 and an amount of \$4,750.92 transferred to Vote 441 to reimburse that vote for work done on this building by tradesmen on the staff of the Council.

Vote 444 Grant to the Royal Society of Canada.....	8,000 00
Expenditures.....	\$ 8,000 00

Vote 445 New Waterline for Montreal Road Laboratories (Revote \$125,000).....	\$ 150,000 00
Expenditures.....	nil

Contract not yet awarded.

Vote 446 Maritime Regional Laboratory (Revote \$140,000).....	478,000 00
Expenditures.....	\$ 208,375 55

The above expenditures represent payments made in connection with a contract amounting to \$620,000 awarded through the Department of Public Works to the McDonald Construction Company Limited, Halifax, for the construction of this laboratory at Halifax.

Vote 447 Electrical Engineering and Radio Laboratory—Purchase of Site and preliminary plans.....	175,000 00
Expenditures.....	\$ 70,192 99

Expenditures included \$68,700 paid to the following individuals in connection with expropriation of property in the Township of Gloucester: J. Neil Sorley and Eunice Ethel Sorley, \$50,000; Arthur J. Sabourin and Georgette Sabourin, \$12,700; B. E. Robillard, \$1,000; and Damien Roy and Claire Roy, \$5,000.

Vote 909	Supersonic Wind Tunnel Building and Equipment and to authorize commitments against future years in the amount of \$30,000.....	275,000 00
	Expenditures.....	\$ 188,856 03

A contract of \$185,000 was awarded to J. L. E. Price and Company, Montreal, of which \$80,755.20 was paid during 1949-50. A further contract of \$66,428 was awarded to the Horton Steel Works Ltd., Toronto, for the construction of a vacuum sphere and payments during 1949-50 amounted to \$25,000.

Other expenditures were as follows: light, heat, power and water equipment, \$36,268.82; scientific equipment, \$32,976.05; licences, permits and brokers' fees, \$5,777.10; technical fees, \$3,747.03; sundries, \$1,495.71; and an amount of \$2,836.12 transferred to Vote 441 to reimburse that vote for work done in connection with this project by tradesmen on the staff of the Council.

ATOMIC ENERGY CONTROL BOARD

Vote 448 Administration Expenses of the Atomic Energy Control Board

	Estimates	Allotments	Expenditures
Temporary Assistance	43,020 00	43,020 00	27,443 28
Travelling Expenses and Living Allowances	10,000 00	10,000 00	4,653 35
Telephones, Telegrams and Postage	2,000 00	2,000 00	613 57
Printing, Stationery and Office Equipment	6,000 00	6,000 00	1,290 91
Professional and Special Services	10,000 00	10,000 00	564 80
Miscellaneous	5,000 00	5,000 00	78 28
	\$ 76,020 00	\$ 76,020 00	\$ 34,644 19

As at March 31, 1950, there were 7 temporary salaried employees being paid from this vote.

A list of those who were receiving salaries at annual rates of \$3,000 or over on that date follows: J. I. Clark, \$3,060; D. J. Dewar, \$5,200; D. Geary, \$3,060; G. M. Jarvis, \$7,600. G. M. Jarvis received travelling expenses of \$503.90.

Salary at a rate of \$50 per day was paid, under authority of P.C. 163/4202, October 9, 1946, to members of the Board as follows: G. C. Bateman, \$1,100; P. E. Gagnon, \$450. G. C. Bateman received travelling expenses amounting to \$1,944.30.

Vote 449	Researches and Investigations with respect to Atomic Energy.....	150,000 00
	Expenditures.....	\$ 150,000 00

This vote was provided for researches and investigations with respect to Atomic Energy, and for grants-in-aid for such purposes. Two types of grants were made under authority of section 8 (i) of the Atomic Energy Control Act, c. 39, 1946—Capital Grants as follows to assist universities in the purchase of capital equipment: McMaster University, \$11,667; Queen's University, \$20,000; University of British Columbia, \$14,583; and Consolidated Grants as follows for research being undertaken in conjunction with the operation of capital equipment: McGill University, \$55,000; McMaster University, \$9,464.50; Queen's University, \$9,522.32; University of British Columbia, \$17,763.18; University of Saskatchewan, \$12,000.

Votes 450, 910 and 614 Chalk River Project—Capital and Operating Expenses

	Estimates	Allotments	Expenditures
Salaries		1,542,724 50	1,542,724 50
Wages		1,369,329 12	1,369,329 12
Materials and Supplies		1,809,231 70	1,797,223 26
Travel		40,861 43	40,861 43
Sundry		433,285 62	433,285 62
Professional and Special Services		115,560 60	115,560 60
A Equipment		628,677 03	628,677 03
A Construction		1,317,000 00	1,315,255 24
		7,256,670 00	7,242,916 80
B Less—Revenue		625,000 00	625,000 00
	\$6,631,670 00	\$6,631,670 00	\$6,617,916 80

The amounts shown as allotments were approved by the National Research Council acting for the Atomic Energy Control Board.

As at March 31, 1950, there were 554 salaried employees being paid from this vote, of whom 85 were permanent, 62 were designated term and 407 were term employees.

A Contracts of \$5,000 or over:

Contractor	Project	Amount of Contract	Payments in 1949-50	Payments to date
Carter Construction Co. Ltd.	Erection of the extension to the Chemical Engineering Laboratory Building	\$ 251,123 44	\$ 82,534 26	\$ 82,534 26
Hill-Clark-Francis	Erection of Engineering Building	223,019 56	205,526 89	205,526 89
J. L. E. Price and Co. Limited	Erection of houses Full basements under twenty-five houses ...	502,397 04 105,215 90	53,966 71 105,215 90	502,397 04 (f) 105,215 90 (f)
Robertson Construction and Engineering Company Ltd.	Erection of a physics laboratory building ... Erection of an Isotope Building	339,106 67 483,027 37	13,324 41 198,109 07 22,567 19	339,106 67 (f) 482,527 37
M. J. Sulphur and Sons Ltd.	Other contractual work			
Canadian Marconi Company	Erection of houses ... Manufacture of electronic equipment	149,391 60 223,724 43	129,600 81 202,523 71	129,600 81 202,523 71
Northern Electric Co., Limited	Manufacture of electronic equipment	76,339 26	68,174 46	68,174 46

(f) Including final payment.

B Under authority of section 16, Atomic Energy Control Act, c. 37, 1946, an amount of \$625,000 was transferred from the Atomic Energy Project Account (see under Open Accounts further on in this section) and applied as a reduction of the expenditures from the vote.

Comparative Statement of Accounts Receivable

(NATIONAL RESEARCH COUNCIL)

	March 31, 1950	March 31, 1949
Current Year	152,672 69	107,553 40
Previous Years—Collectable	4,311 63	9,465 12
	<u>\$ 156,984 32</u>	<u>\$ 117,018 52</u>

OPEN ACCOUNTS

	Dr. Balance Mar. 31, 1949	Debit	Credit	Dr. Balance Mar. 31, 1950
[1] Cash and Other Current Assets				
(c) Working Capital Advances—				
(ii) Crown Corporations:				
A Canadian Patents and Development Limited		\$ 296,166 62		\$ 296,166 62
	Cr. Balance Mar. 31, 1949	Debit	Credit	Cr. Balance Mar. 31, 1950
[9] Floating Debt				
(d) Outstanding Cheques and Warrants—				
B Outstanding Imprest Account cheques—				
Atomic Energy Project	107 84			107 84

	Cr. Balance Mar. 31, 1949	Debit	Credit	Cr. Balance Mar. 31, 1950
[10] Deposit and Trust Accounts				
<i>(c) Miscellaneous—</i>				
C Atomic Energy Project Account	43,338 75	1,339,275 18	1,381,472 81	85,536 38
D Contractors' Securities—Cash, National Research Council	124,571 22	136,678 89	97,783 07	85,675 40
E Royalties and Patent Rights	196,166 62	197,269 12	1,102 50	
F Special Fund	430,689 53	102,992 80	398,412 82	726,109 53
G Sir Frederick Banting Fund	952,380 04	5,000 00		947,380 04
H Trust Fund	221,936 60	1,342,760 45	1,620,886 87	500,063 02
I Unclaimed Wages—Government Agencies—Atomic Energy Project	519 09			519 09
	<u>1,969,601 85</u>	<u>3,123,976 44</u>	<u>3,499,658 07</u>	<u>2,345,283 48</u>
[11] Insurance, Pension and Guaranty Accounts				
<i>(c) Pension and Retirement Funds—</i>				
J Retirement Fund—Atomic Energy Project ..	25,125 81	32,415 15	240,375 82	233,086 48
[13] Sundry Suspense Accounts				
K Canadian Patents and Development Limited (contra)			296,166 62	296,166 62
L Unclaimed Cheques—Suspense—Atomic Energy Project	16 96			16 96
	<u>\$1,994,852 46</u>	<u>\$3,156,391 59</u>	<u>\$4,036,200 51</u>	<u>\$2,874,661 38</u>

A The entry in this account is to record, in the Balance Sheet of Canada, advances from the Royalties and Patent Rights Account of the Council to this Government-owned Company. The offsetting account is under [13] Sundry Suspense Accounts. The Balance Sheet of Canadian Patents and Development Limited as at March 31, 1950 as certified to by the Auditor General, together with related statements, are shown as an Appendix to this section, see page Y—87. Bonds amounting to \$378,000 are on deposit with the Department of Finance for safekeeping.

B At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.

C This account is credited with moneys derived from the operation of the Chalk River Project, and is debited with miscellaneous refunds of revenue, and transfers to the parliamentary appropriation (Vote 450). It was also used as an annual stores revolving fund and was debited with purchases of \$672,624.50 and credited with issues of \$689,248.19 to the appropriation.

D Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of two per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance, but are not recorded in this account. At the close of the current fiscal year, \$40,000 in bonds was held in respect of contracts of the National Research Council.

E The opening credit balance represented receipts for royalties or patent rights on certain inventions or processes developed in the Council laboratories. The credit was interest on bonds the value of which is included in the balance and the debit represented the transfer of all cash and bonds recorded in this account to Canadian Patents and Development Limited (a Government-owned company). This consisted of \$1,102.50 transferred to the Company as investment income and \$196,166.62 which, together with \$100,000 transferred in previous years, was set up as working capital advances to the Company (see A above).

F This account is credited with revenues of the National Research Council derived from laboratory fees, sale of publications, etc., which, by authority of the Research Council Act, c. 177, R.S., may be expended by the Council. Debits include \$100,000 used to supplement parliamentary appropriations (Vote 441) by reduction of expenditures therefrom. Five per cent registered debentures amounting to \$12,244.90 are held as security in the custody of the Minister of Finance in respect of a balance owing for work done by the National Research Council for an outside company. These securities are not recorded in the Special Fund account.

- G The debit in this account represents a disbursement as directed by the Sir Frederick Banting Fund Committee on a postwar project selected from a list presented by the President of the National Research Council.
- H To this fund, which is for the furtherance of research work, are credited (a) contributions received from organizations and individuals; (b) incidental revenues arising from National Research activities; (c) allotments made by the Council from parliamentary appropriations; and (d) contributions received from other government departments for research on specific projects. During the current fiscal year, \$173,000 was received from various provincial governments for medical research being carried out in connection with the A.C.T.H. and Cortisone. Debits represent advances which were made during the year to various associate committees, of which there were 46 in operation in 1949-50, and to approximately 300 individuals.
- Also included in the debits is a payment of \$134,436.14 to Canadair Limited, Montreal, for the equipping of the North Star aircraft to be used in de-icing investigations.
- I Unclaimed wages in respect of cost plus contracts are withheld from the final payment to the contractors and credited to this account pending claims therefor.
- J Credits comprise deductions from the earnings of certain employees of the Council not paid through the Central Pay Office, and the accrual of interest at the rate of 4 per cent per annum on the balance to the credit of each employee. Debits represent payment of the amounts to the employees' credit upon resignation or death or, if they are made permanent, refunds or transfers to the Superannuation Account. An amount representing the balances to the credit of these employees for the period prior to January 1, 1949, was transferred hereto during the current fiscal year, pursuant to the transfer at that date of the administration of the Fund to the Office of the Comptroller of the Treasury.
- K This account is the offset to one of similar title under [1] Cash and Other Current Assets.
- L All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue, are credited to this account pending claims therefor.

**Employees Receiving Salaries at Annual Rates of \$3,000 or over and
Travelling Expenses of \$500 or over**

The first list for each Division contains the names and annual salary rates of all salaried employees who were receiving \$3,000 or over as at March 31, 1950. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list for each Division contains the names of other salaried employees who received travelling expenses of \$500 or over.

NATIONAL RESEARCH COUNCIL

Salaried employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Mackenzie, C.J., President	\$17,500 00	\$ 2,270 56	Barss, W. M.	4,300 00	
Birchard, E. R., Vice-President (Administration) ...	10,000 00		Bayley, C. H.	5,700 00	
Adams, G. A.	5,700 00		Beaulieu, L.	3,420 00	
Alexander, W. A.	4,300 00		Beland, C. E.	4,300 00	
Allan, M. G.	3,300 00		Bennett, P.	3,000 00	
Allen, M. J.	3,000 00		Benson, G. C.	4,300 00	
Andrychuk, D. E.	3,500 00		Bernstein, H. J.	4,650 00	
Antochi, W.	3,375 12		Biggar, R.	4,800 00	
Babbitt, J. D.	5,100 00		Bishop, C. T.	3,260 00	
Babington, G.	3,214 40		Bissinger, R. H. R.	3,000 00	
Bachmeier, A. J.	4,500 00		Black, J.	4,080 00	
Bailey, R.	4,300 00		Blackwood, A. C.	4,150 00	
Baker, D. A.	3,420 00		Bleakney, H. H.	5,100 00	
Ballard, B. G.	8,500 00		Blouin, L. B. H.	3,180 00	
Barabe, V.	3,214 40		Bolt, G.	3,000 00	
Barkley, J. W. D.	3,000 00		Boorne, D. G.	3,375 12	
Barnes, J. C.	4,300 00		Bordeleau, J. L.	3,420 00	
Barnes, W. H.	5,700 00		Boulet, M. A.	3,500 00	
			Bourne, B. E.	3,120 00	
			Boxall, D. G.	3,700 00	
			Bradley, J. E.	3,540 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Brearley, R. J.	4,000 00	{ 1,207 51 2,796 00†	Darwent, B. de B. ...	4,800 00	
Brennan, F. E.	3,120 00		Davis, W.	4,300 00	
Brodie, R. J.	3,300 00		Densmore, K. D.	3,060 00	
Broughton, J. W.	5,100 00	697 92	Deschamps, M. M. ...	3,214 40	
Brown, E. A.	4,800 00	833 63‡	Deschamps, R.	3,000 00	
Brown, H. J.	3,260 00		Dewar, J. A.	3,558 80	
Brown, W. C.	4,500 00	593 45	Diditch, S. J.	4,150 00	
Browne, C. J.	3,500 00		Dill, C. E.	3,180 00	
Buck, H. W.	3,375 12		Dion, W. M.	3,380 00	
Burnside, J. R.	3,000 00		Dixon, W. R.	3,260 00	
Burstow, R. C.	3,120 00		Dodds, H.	3,270 00	
Byers, R. M.	3,120 00		Dommerstern, C. A. .	3,000 00	
Byrnes, G. P.	3,300 00		Dore, J. I.	4,300 00	
Cairns, J. N.	3,120 00		Douglas, A. E.	4,500 00	
Callan, M. M.	3,260 00		Drake, E. M.	7,000 00	1,316 45
Cambron, A.	7,500 00	685 46	Druhan, D. J.	3,700 00	
Cameron, M. P.	3,500 00		Drzewiecki, G.	3,500 00	
Cameron, W. M.	3,240 00		Dubois, A.	3,000 00	
Campbell, W. F.	5,100 00		Duffield, J. C.	3,120 00	
Campling, C. H. R. ...	3,500 00		Duncombe, E.	4,300 00	
Caplan, D.	4,000 00		Durie, D. S. L.	3,380 00	
Carman, P. D.	4,300 00		Duverniet, G. S.	3,380 00	
Carr-Harris, G. G. M.	4,650 00	505 64	Dymond, D. M.	3,260 00	
Carroll, A. F. G.	4,300 00	1,709 11	Eagleson, S. P.	6,600 00	
Casperd, F. C.	3,000 00		Eastham, A. M.	4,300 00	
Castagne, A.	3,000 00		Edwards, O. E.	3,850 00	
Cawdron, M. P.	5,100 00	863 34	Elliott, H. W.	4,300 00	
Chadderton, A. E.	3,420 00		Elliott, J. C.	5,580 00	
Chambers, J. G.	3,000 00		Emond, A.	3,375 12	
Charles, F. R.	5,100 00		Emond, G. A.	3,000 00	
Cheers, F.	4,000 00		Ensell, G.	4,020 00	
Chenosky, P.	3,000 00		Epp, C. A.	3,120 00	
Chisholm, J. W. F. ..	3,700 00		Ettinger, G. H.	3,750 00	522 26
Choquette, C. G.	3,060 00		Fancy, V. S.	3,120 00	
Chramtchenko, M. ...	3,700 00		Featony, J.	3,480 00	
Churchward, L.	3,270 00		Feldman, K.	3,500 00	
Clauson, F. M.	3,300 00		Ferguson, R. S.	3,850 00	
Clement, G.	3,270 00		Field, R. H.	6,100 00	
Clendenning, K. A. ...	4,800 00		Fitch, F. T.	4,300 00	
Cody, J.	3,870 00		Flewelling, J. E.	3,020 00	
Cohen, M.	4,650 00		Flood, E. A.	6,300 00	
Cole, E. J.	4,000 00		Forward, A. B.	3,000 00	
Collip, J. B.	4,000 00	2,400 13	Fraser, D.	4,800 00	
Colls, T. G. S.	4,000 00		Freeman, R. E.	3,850 00	
Colman, A.	3,375 12		Freeth, F. W.	4,800 00	
Conlin, L. T.	3,380 00		Frigon, R. A.	3,500 00	{ 524 54 5,124 00†
Connock, S. H. G.	4,500 00		Fullam, J. P.	3,360 00	
Cook, S. J.	6,000 00		Gagne, P. E.	3,270 00	
Cook, W. H.	9,000 00	999 63	Gardiner, S. A.	3,000 00	
Cornwall, M. F. K. ...	3,020 00		Garrett, C.	3,380 00	522 35
Cosgrove, E. T.	4,000 00	1,837 04	Gault, E. F.	3,120 00	
Covert, L. L.	4,300 00		Gavel, V. H.	3,000 00	
Covington, A. E.	4,300 00		Geick, N.	3,000 00	
Cox, H.	4,300 00		Gibbons, E. V.	4,800 00	589 43
Cox, W. J.	4,300 00		Gibbons, N. E.	5,900 00	
Cracknell, E. J.	3,720 00		Gibson, J. R.	3,444 00	
Creed, F. C.	3,380 00		Gill, M. S.	4,080 00	
Crocker, C. R.	4,150 00		Gillett, J. C.	3,000 00	
Cullen, L. A.	3,120 00		Girdwood, B. M.	3,260 00	
Culley, C. G.	3,060 00		Gishler, P. E.	5,700 00	
Cumming, W. A.	3,020 00		Golitzine, N.	4,150 00	
Cuyler, R. S.	3,270 00		Goodhue, E. C.	3,140 00	
Dainton, R. F.	3,380 00		Goodwin, M. J.	3,380 00	
Dalglish, C.	3,060 00		Gordon, S. A.	3,020 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Gorham, P. R.	4,300 00		Kimberley, H. J.	3,000 00	
Gorman, J. F.	3,420 00		Kingsbury, R.	3,673 60	
Gorman, O. J.	3,000 00		Kington, G. L.	4,150 00	
Grace, N. H.	6,100 00	543 88	Kirkwood, S.	4,000 00	
Graveline, B.	3,444 00		Klein, G. J.	6,300 00	
Green, E.	3,380 00		Kohr, J. R.	3,380 00	
Green, F. G.	6,100 00		Kuhring, M. S.	5,100 00	826 31
Griffith, T. R.	4,500 00		Kusters, N. L.	4,950 00	
Gruenberg, H.	4,700 00		Lafortune, A.	3,270 00	
Guthrie, T. E.	3,570 00		Laing, D.	3,673 60	
Halferdahl, A. C.	6,100 00		Laing, M. W.	3,840 00	
Hall, A. H.	4,300 00		Laird, E. B.	3,180 00	
Hall, H. L.	3,270 00		Lam, M.	3,140 00	
Hall, J. D.	3,000 00		Lamb, P. S.	3,120 00	
Haltrecht, A.	3,500 00		Langevin, P.	3,000 00	
Hamilton, R. A.	3,380 00		Lapointe, J. G.	3,375 12	
Handegord, G. O.	3,020 00		Larose, P.	5,700 00	
Handforth, R. E.	3,380 00		Laverie, D.	3,000 00	
Haney, W. L.	4,300 00		Lavigne, C. B.	3,060 00	
Hanna, J. E.	4,000 00		Lawson, J. I.	5,700 00	
Harbottle, S. G.	3,120 00		Ledingham, G. A.	7,000 00	
Harmsen, G.	6,100 00		Leduc, J. E.	3,120 00	
Harris, J.	3,500 00		Lee, W. D.	3,270 00	
Harrison, R. D.	4,300 00		Legassick, L. H.	3,120 00	
Harron, R. J.	3,000 00		Legget, R. F.	8,000 00	2,257 52
Hart, J. S.	4,000 00		Leichnitz, W.	3,000 00	
Harwood, A. E. P.	3,000 00		Leitch, L. C.	4,300 00	
Harwood, V. D.	3,380 00		LeLacheur, R. M.	3,500 00	
Haskins, R. H.	4,000 00		Lemieux, R. U.	4,000 00	
Heath, H. W.	3,420 00		Levy, G. S.	5,100 00	
Hellyer, C. N.	4,800 00		Lew, H.	4,150 00	
Henderson, J.	4,300 00		Lewrey, N. A. C.	3,000 00	
Henderson, J. T.	6,100 00		Light, A. K.	4,300 00	558 69
Henderson, W. B.	3,270 00		Lindsay, A. E.	3,420 00	
Henderson, W. J.	6,100 00		Lips, H. J.	4,150 00	
Hepburn, S. K.	3,380 00		Lloy, J. M.	3,500 00	
Herzberg, G.	8,500 00	978 67	Loper, T.	3,214 40	
Hewson, D. T.	4,500 00		Lossing, F. P.	4,300 00	
Hill, K. M.	3,000 00		Loughlin, E.	3,270 00	
Hoff, R. W.	5,640 00		Lounsbury, I. R.	4,700 00	742 56
Hood, A. D.	3,500 00		Lukasiewicz, J.	3,700 00	
Hopkins, C. Y.	5,100 00		Lundy, H. M.	3,214 40	
Hopkins, J. W.	5,900 00	1,195 98	Lusena, C. V.	3,500 00	
Hopps, J. A.	3,500 00		Lynch, J. A.	3,850 00	
Hopson, T. W.	3,360 00		Macartney, L. E.	3,270 00	
Howlett, L. E.	6,750 00	766 68	MacAskill, R.	3,600 00	
Hoyle, W. G.	4,000 00		Macaulay, G. A.	4,500 00	1,146 87
Hudson, A. C.	4,000 00		MacKay, W. J.	3,120 00	
Hughes, I. W.	3,000 00		MacKiddie, C. G.	3,900 00	
Hunt, E. F.	3,060 00		MacMorran, G.	4,200 00	
Hurt, H. A.	3,270 00		Macoun, J. M.	4,300 00	
Ironside, R.	3,260 00		MacPhail, D. C.	6,750 00	1,270 14
Jackson, A. S.	3,720 00		MacQueen, D. J.	3,020 00	
Johnson, J. R.	4,300 00	810 34	Maillet, R. J.	3,420 00	
Johnson, W. B.	3,120 00		Mair, G. E.	3,480 00	
Jones, A. B.	3,300 00		Malloch, J. G.	5,700 00	{ 2,977 03 { 3,924 00†
Jones, R. N.	5,700 00				
Jury, J. H. M.	3,700 00	{ 1,135 15* { 1,584 00†	Malloch, W. R.	3,000 00	
Kastner, J.	3,380 00		Manders, D. F.	4,300 00	1,530 27
Katzman, J.	4,500 00		Manirsky, H.	3,214 40	
Kelland, H. H.	4,300 00		Manson, J. D.	4,950 00	1,813 38
Kennedy, J. J.	3,540 00		Manson, J. M.	5,100 00	
Kennedy, R. A.	3,180 00		Marion, J. A. D.	3,140 00	
Kent, A. D.	4,300 00		Marion, L. E.	6,750 00	866 14
			Marshall, J. B.	5,100 00	768 42

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Mason, F. C.	3,000 00		Pallett, C. W.	3,000 00	
Mather, D. T.	4,300 00		Paradis, R.	4,300 00	
Matthews, C. R.	3,850 00		Parent, G. R.	3,000 00	
May, H. E.	3,673 60		Park, F. R.	4,300 00	
May, W. C.	3,570 00		Parker, J. A.	3,000 00	
Mayer, J. A.	3,270 00		Parkin, J. H.	9,000 00	691 73
McAdam, P. C. B.	3,375 12		Parkin, M. L.	3,260 00	
McCaffrey, G. F. W. ..	3,500 00		Parsons, H. E.	5,100 00	
McCallum, E. S.	3,260 00		Patry, P.	3,500 00	
McCarthy, D.	3,000 00		Pattenson, C. F.	4,300 00	
McCarthy, D. L.	3,375 12		Patterson, B. I.	3,120 00	
McConnell, W. B.	3,500 00		Pearce, D. C.	3,020 00	
McCooey, J. A.	3,673 60		Pearce, J. A.	4,800 00	
McEvoy, B.	3,375 12		Peckover, F. L.	4,000 00	
McGill, W. J.	4,300 00	1,430 47	Pelland, L. A. J.	3,000 00	
McGregor, J. B.	3,214 40		Perlin, A. S.	3,500 00	
McKeown, K.	3,300 00		Petch, L. A.	3,000 00	
McKim, F. L. W.	4,980 00		Peterson, H. R.	3,020 00	
McKinley, D. W. R.	5,300 00		Peterson, W. S.	3,500 00	
McLaren, E. H.	3,500 00		Phibbs, M. K.	3,500 00	
McLaren, R. S.	4,150 00	{ 863 38*	Pickup, E.	4,800 00	670 43
		{ 2,724 00†	Pingel, L. C.	3,000 00	1,722 25
		850 55	Pitman, W. J. H.	3,000 00	
McLeish, C. W.	4,500 00		Pocock, P. J.	3,260 00	2,722 40
McLeod, L. A.	4,150 00		Pratt, J. C.	4,000 00	850 94
Meagher, M.	3,000 00		Pruden, F. W.	4,150 00	
Medd, W. J.	3,260 00		Puddington, I. E.	5,900 00	
Meunier, C.	3,000 00		Purvis, W. J.	3,140 00	
Michel, W.	3,500 00		Pushie, E. H.	3,214 40	
Middleton, W. E. K. ..	5,100 00	1,098 69	Rabkin, E.	4,000 00	
Milks, G. E.	3,214 40		Ramsay, D. A.	3,700 00	
Millar, D. L.	3,180 00		Redhead, P. A.	3,700 00	
Millar, T. A.	3,000 00		Rettie, R. S.	4,300 00	
Miller, G. A.	4,950 00		Richardson, L. L.	3,214 40	
Miller, W. J.	3,000 00		Rickwood, G. E.	4,000 00	
Mitton, H. E.	3,380 00		Riddell, H.	4,020 00	
Moore, W. J. M.	3,140 00		Robertson, J. M.	3,270 00	
Mordasewicz, Z.	3,500 00		Robertson, R.	3,480 00	
Morrison, J. A.	4,650 00		Robertson, R. E.	4,300 00	
Morrison, W. A.	4,950 00	1,315 33	Robinson, E. F. V.	4,300 00	
Moser, C.	4,300 00		Robinson, J.	3,260 00	
Moses, G. B.	3,700 00		Rockley, J. A.	3,060 00	
Mott, R. I.	3,000 00		Rodgers, D. A.	3,120 00	
Moulden, W.	3,000 00		Romanowski, M.	4,800 00	
Muirhead, D. R.	3,000 00		Rooke, E. A.	3,000 00	
Murphy, D.	4,000 00		Rose, D.	4,150 00	
Murphy, S. J.	5,100 00		Rose, D. C.	7,000 00	
Murray, D. M.	3,140 00		Rose, G. R. F.	3,260 00	
Murray, R. G.	3,000 00		Rose, R. C.	5,700 00	
Nadon, A.	3,375 12		Ross, M. A.	3,060 00	
Nantel, L. M.	4,150 00	1,174 42	Rosser, F. T.	6,750 00	891 36
Nazzer, D. B.	4,500 00	991 57	Roussin, M.	3,140 00	
Neale, M. J.	4,300 00		Rowan, J. C.	3,240 00	
Neish, A. C.	4,800 00		Roxburgh, J. M.	3,500 00	
Newton, I. L.	3,870 00		Ruedy, R.	5,700 00	
Newton, T. J.	3,000 00		Rueter, F.	3,260 00	
Nolan, L. T.	3,000 00		Rush, C. K.	3,700 00	2,549 70
Noonan, J. W.	3,570 00		Russell, D. S.	4,300 00	
Northwood, T. D.	4,300 00		St. Jacques, C.	3,000 00	
Norton, E.	3,673 60		Sallans, H. R.	5,100 00	
Ogden, A. G.	3,375 12		Samolewicz, J. J.	4,950 00	
Oliver, M. R.	3,900 00		Sarazin, R.	3,214 40	
Olson, N.	3,500 00		Saunderson, H. H.	8,000 00	1,092 31
O'Neill, K.	5,100 00		Savill, J. A.	3,214 40	
Orr, J. L.	5,100 00	1,216 92	Schaefer, R. J.	3,140 00	
Osberg, G. L.	3,850 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Schierbeck, J.	3,500 00		Thomson, G. S.	3,270 00	589 40
Schneider, W. G.	4,800 00		Thomson, W. W.	4,300 00	
Schriever, W. R.	3,700 00	685 35	Thorn, J. A.	3,500 00	
Scull, B. P.	6,500 00	600 15	Thurston, F. R.	4,300 00	
Seaby, G. J.	3,120 00		Tollefson, E. L.	3,500 00	
Seed, C. E.	3,420 00		Torrington, W. F.	3,500 00	
Seppala, H. T.	4,300 00	651 77	Trowbridge, W. J.	3,700 00	
Sereda, P. J.	4,150 00		Tulloch, H. A.	3,260 00	
Sharp, C. R.	3,270 00		Turcotte, F. J. E.	3,500 00	
Shoosmith, J.	3,000 00		Turnbull, L. G.	4,650 00	
Shorter, G. W.	3,140 00		Turner, E. S.	4,300 00	869 18
Showalter, R. J.	3,700 00		Tweedie, A. S.	4,300 00	
Shu, P.	3,500 00		Tyler, R. A.	4,150 00	
Sibbitt, K. A.	3,000 00	1,252 33	Tyson, J.	3,000 00	
Sibbitt, L. E.	3,060 00		Uffen, J. P.	3,700 00	651 20
Simmons, R.	3,300 00		Voyvodic, L.	3,500 00	794 86
Simpson, F. W.	3,850 00		Walker, J.	3,000 00	
Simpson, J. H.	4,950 00	545 58	Waters, W. R.	3,500 00	
Sinclair, G. D.	3,000 00		Watson, C. E.	4,500 00	
Sirianni, A. F.	4,000 00		Watson, R. W.	4,800 00	
Smialowski, A. J.	4,150 00		Watson, W. W.	4,200 00	
Smith, D. B.	3,380 00		Watters, G. G.	3,420 00	
Smith, N. K.	4,680 00	554 34	Watterud, E. T.	3,260 00	
Smith, T. J.	3,000 00		Weatherburn, A. S.	3,850 00	
Smith, T. R.	3,000 00		Webb, E. L.	4,300 00	
Smyth, H. R.	5,300 00	1,162 93	Webb, E. R.	3,000 00	
Snure, P.	4,300 00		Webster, D. A.	3,060 00	
Staniforth, A.	4,300 00		Weininger, J.	3,380 00	
Steacie, E. W. R.	9,000 00	1,738 63	West, G. O.	3,380 00	
Stedman, D. F.	5,700 00		Wetherup, V.	3,060 00	
Stephenson, T. E.	4,650 00		Whalley, M. E.	4,150 00	
Stevenson, W. A.	3,000 00		Wheat, J. A.	3,850 00	
Stevinson, H. T.	4,300 00		Wheaton, E. P.	3,060 00	
Stewart, M. T.	3,260 00		Whitaker, D. R.	3,700 00	
Stiles, D. K.	3,500 00		Whyte, J. S.	3,214 40	
Stone, J. E.	3,500 00		Wiber, H. L.	3,240 00	
Stover, H. J.	3,000 00		Williams, W. K.	3,500 00	
Strader, L. E.	3,060 00		Williamson, D. A. H. .	3,000 00	
Stratton, J. S.	4,650 00		Williamson, H.	5,100 00	
Sutherland, G. A.	4,650 00		Wilson, A. G.	3,020 00	
Tamboline, F.	3,140 00		Wings, A. A.	3,673 60	
Tate, P. A.	3,260 00		Wolochow, D.	5,700 00	977 72
Taylor, C. E.	3,060 00		Wood, A. D.	3,700 00	
Taylor, W. H.	3,000 00		Wray, A. W.	3,120 00	
Ta You Wu	5,100 00		Wright, D. J.	3,500 00	
Templin, R. J.	3,700 00	2,403 82	Wright, G.	3,214 40	
Tessier, H.	3,000 00		Wright, G. M.	3,140 00	
Thiessen, G. J.	4,500 00		Young, G. A.	3,120 00	
Thistle, M. W.	4,300 00		Yuile, W. S.	4,300 00	781 15
Thomas, W. R.	3,140 00		Zuckerman, A.	4,000 00	
Thomason, D. B.	3,360 00				

* Removal expenses.

† Living allowance, annual rate.

‡ Charged to Department of Mines and Technical Surveys, Vote 179.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses
Ashe, G. W. T.	\$ 646 79	Weary, H. M.	519 73
MacCuish, E. B.	2,188 05	West, P.	747 07

NATIONAL RESEARCH COUNCIL—ATOMIC ENERGY PROJECT, CHALK RIVER

Salaried employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Keys, D. A., Vice-President (Scientific) National Research Council	\$10,000 00	\$ 826 07	Denike, E. H.	4,300 00	
Abrams, F.	3,000 00		Dent, A. E.	3,120 00	
Ahronson, A. G.	4,020 00		Dewan, J. T.	3,260 00	
Aiken, A. M.	3,500 00		Dewhurst, H. A.	3,140 00	
Aitken, P. B.	3,500 00		Dobush, P.	6,300 00	1,012 50
Alcock, N. Z.	4,150 00		Dunn, E. M.	3,420 00	
Allison, G. M.	3,380 00		Elliott, L. G.	4,950 00	
Almqvist, E. A.	3,850 00		English, W. N.	4,150 00	
Armstrong, R. J.	3,720 00		Eiskine, F. J.	3,720 00	
Ashley, R. W.	3,500 00		Ferguson, A. J.	4,300 00	
Austen, D. C.	4,500 00		Fink, A. J.	3,660 00	
Bailey, R. C.	3,420 00		Fletcher, G. W.	3,380 00	
Bailey, T. O.	4,300 00		Fleury, A. G. W.	3,360 00	
Bainbridge, F.	4,950 00		Foster, J. A.	3,270 00	
Bannard, R. A. B.	3,380 00		Fowler, C. A.	3,020 00	
Barks, J. B.	3,120 00		Fowler, I. L.	4,300 00	
Barlow, E. A.	4,300 00		Fox, F. L.	3,140 00	
Bartholomew, G. A. ..	3,500 00		Fraser, J. S.	3,500 00	
Battell, W. J.	3,260 00		Frey, A. J.	3,020 00	
Bayly, J. G.	4,000 00		Furness, A. O.	3,000 00	
Beam, M. T.	3,000 00		George, K. D.	3,850 00	
Beamish, S. L.	3,060 00		Gibson, S. P.	3,500 00	
Bell, R. E.	4,300 00		Gilbert, F. W.	6,100 00	
Bell, W. E.	3,000 00		Goldshmidt, G. H.	3,020 00	
Betts, R. H.	4,150 00		Graham, R. L.	3,700 00	
Beynon, C. E.	4,950 00		Graham, W. F.	3,420 00	
Blair-McGuffie, H. M.	5,700 00	1,023 06	Gray, J. B.	3,000 00	
Booth, A. H.	4,150 00		Gray, J. L.	6,500 00	1,175 70
Boyer, T. W.	4,650 00		Green, W. R.	4,500 00	
Brechbill, R. T.	3,060 00		Grummitt, W. E.	4,300 00	
Breckon, D. G.	3,500 00		Hammond, F. J.	4,200 00	
Bruce, T.	3,000 00		Hansen, E. B.	6,100 00	
Brunton, D. C.	4,300 00		Hardwick, T. J.	4,150 00	
Carson, F. G.	3,700 00		Harvey, B. G.	4,300 00	
Carter, R. E.	3,020 00		Hatfield, G. W.	7,000 00	
Christie, H. L.	3,500 00		Hawkings, R. C.	3,700 00	
Church, T. G.	4,000 00		Haywood, L. R.	3,700 00	
Cipriani, A. J.	7,000 00		Heal, H. G.	4,000 00	
Clarke, R. L.	3,500 00		Hinks, E. P.	4,500 00	
Clayton, H. H.	5,300 00		Holland, F. V.	4,950 00	
Colp, A. R.	3,260 00		Hollo, F. J.	3,870 00	
Colquhoun, A. N.	3,020 00		Holmes, C. R. G.	3,700 00	
Cook, L. G.	6,300 00	1,039 86	Horsman, J. C.	4,300 00	
Cooper, R. E.	4,000 00		Howell, W. D.	4,300 00	
Corbet, J. L.	3,060 00		Hurst, D. G.	5,900 00	
Cornwell, J. V.	3,870 00		James, G. M.	4,800 00	
Cowper, G.	3,500 00		Jamieson, R. D.	3,500 00	
Cox, V. H.	3,000 00		Johnston, R. C.	3,540 00	
Cropley, J. A.	3,900 00		Johnston, R. M.	3,780 00	
Cross, W. G.	3,380 00		Johnston, T. R.	3,660 00	
Cruikshank, A. J. ...	4,150 00		Johnston, W. H.	3,120 00	
Daley, J. O.	3,300 00		Jupe, N. L. F.	3,000 00	
D'Aoust, J. D.	3,900 00		Knowles, J. W.	3,500 00	
D'Aoust, M.	3,140 00		Langs, M. P.	3,000 00	
Davidson, J. W.	5,100 00		Lapp, F. H.	5,100 00	
Deggan, A. H. R.	3,000 00		Laurence, G. C.	6,750 00	919 02
DeGrey, E. H.	4,300 00		Lewis, W. B.	9,000 00	1,525 50
DeJourdan, F.	3,570 00		Linton, W. A.	4,350 00	
			Lipin, S. E.	3,960 00	
			Livingston, W. R.	5,100 00	
			Lounsbury, M.	3,500 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
MacHutchin, J. G.	4,150 00		Rayment, A. C.	4,300 00	
MacKay, I. N.	5,300 00		Reid, H. B.	4,300 00	
MacLusk, G. J. R.	4,000 00		Renton, E. M.	6,500 00	
Maher, F. J.	3,060 00		Reynaud, J.	3,380 00	
Malloy, H. H.	3,360 00		Robertson, D. M.	3,420 00	
Manning, K. R.	3,500 00		Rounding, W. N.	3,720 00	
Manson, R. E.	4,650 00	836 65	Russell, S. H.	3,500 00	
Markus, E. J.	4,380 00		Sage, R. D.	4,800 00	
Maskell, R. F.	3,000 00		Sargent, B. W.	6,500 00	
Mawson, C. A.	5,100 00		Sellon, O. H.	3,020 00	
Maxwell, G. P.	3,380 00		Shea, L. P.	3,420 00	
McClelland, R. L. B.	3,420 00		Shields, R. B.	3,260 00	
McConnachie, P.	3,360 00		Shuttleworth, R. T. ..	3,500 00	
McConnell, L. G. W.	3,850 00		Simpson, H. C.	3,420 00	
McCrary, H. R.	3,000 00		Simpson, S. D.	3,850 00	
McDougall, J. B.	3,380 00		Sinclair, E. G.	5,900 00	
McGregor, H. P.	3,540 00		Skelly, W. R.	7,500 00	
McKay, R. J.	3,270 00		Smith, R. M.	3,700 00	
McLean, D. J.	3,700 00		Sproule, H. J.	3,140 00	
McMurtrie, G. E.	3,500 00		Stethem, K.	3,060 00	
Mechefske, H. W.	3,060 00		Stevens, W. H.	4,000 00	
Menzies, K. A.	3,000 00		Steward, V. R.	3,000 00	
Merritt, W. F.	3,500 00		Stewart, D. D.	4,950 00	
Miliar, C. H.	4,000 00		Stewart, J. D.	5,100 00	
Milne, H. S.	5,500 00		Strood, L. S.	3,000 00	
Mitchell, F. J.	3,270 00		Tait, F. A.	3,720 00	
Moodie, J.	3,270 00		Taylor, R. M.	8,000 00	
Moody, N. F.	5,300 00	751 51	Tegart, D. R.	4,300 00	
Moore, A. M.	3,900 00		Temple, D.	4,500 00	
Morgan, D. N.	4,300 00		Thomas, M. H.	5,100 00	
Morison, T. W.	6,100 00		Tiffin, H. D.	4,000 00	
Morrison, J. A.	4,150 00		Walker, C. W. E.	4,000 00	634 39
Moss, N.	3,140 00		Walker, D. H.	3,500 00	
Murray, J.	3,660 00		Walker, W. H.	3,260 00	
Murray, N. F.	3,850 00		Warner, G.	3,020 00	
Neilson, N. H.	4,650 00		Watson, D.	4,500 00	
Neuman, V. C.	3,420 00		Watson, L. C.	3,140 00	
Newcombe, H. B.	5,300 00		Watson, W. H.	7,000 00	534 41
Newton, T. D.	4,000 00		White, J. H.	3,270 00	
Northcote, C. S.	3,140 00		Whittaker, S. J.	4,500 00	
O'Farrell, P. J.	3,270 00		Wilk, M. B.	3,500 00	
Ostap, S.	3,140 00		Williamson, N. L.	7,000 00	
Paul, E. B.	4,000 00		Wilson, I. L.	4,300 00	
Pearce, E. B.	3,850 00		Winges, G. E. C.	3,420 00	
Pepper, T. P.	4,150 00		Winter, E. E.	3,500 00	
Perry, L.	3,000 00		Wolfson, J. L.	3,500 00	
Plummer, D. K.	3,260 00		Wood, H. H.	3,000 00	
Powell, G. D.	3,780 00		Wright, R. F.	6,100 00	
Pressesky, A. J.	3,380 00		Yaffe, L.	4,650 00	
Pritchard, J. E.	3,600 00		Yatabe, E.	3,500 00	
Prosser, D. L.	3,380 00		Zotov, G.	4,000 00	
Prosser, W. A.	3,500 00				

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses
Park, W. E.	\$ 717 91	Taplin, R. H.	511 16

Suppliers receiving \$10,000 or over

NOTE.—Payments to contractors on public works contracts of \$5,000 or over are described in detail under the relevant votes and are therefore not included in the following lists.

NATIONAL RESEARCH COUNCIL

Applied Physics Corporation, Pasadena, Cal., U.S.A., \$11,118.62; The Caledonia Company Limited, Montreal, \$10,599.65; Government of Canada—Department of Public Printing and Stationery, \$69,842.54; Canadair Limited, Montreal, \$29,617.09; Canadian Corps of Commissioners, \$16,347.75; The Canadian Fairbanks Morse Company Limited, Montreal, \$11,166.96; Canadian General Electric Company Limited, Ottawa, \$44,238.64; Canadian Kodak Sales, Limited, Toronto, \$15,450.54; Canadian Laboratory Supplies, Limited, Montreal, \$59,965.10; Canadian Vickers Limited, Montreal, \$23,972.33; Central Scientific Company of Canada, Limited, Toronto, \$32,591.44; Combustion Engineering Corporation Limited, Montreal, \$15,119.93; Construction Equipment Co. Limited, Montreal, \$15,300.94; Coulter Copper & Brass Co. Limited, Toronto, \$29,851.33; R. L. Crane Limited, Ottawa, \$13,055.48; Diesel & Marine Corporation, Oakville, Ont., \$19,999.80; Distillation Products Industries, Rochester, N.Y., U.S.A., \$12,812.89; Dominion Bridge Company, Limited, Ottawa, \$12,749.75; Dominion Magnesium Limited, Haley, Ont., \$12,114.62; Dominion Steel and Coal Corporation, Limited, Montreal, \$13,773.78; Dominion Structural Steel Limited, Montreal, \$12,525.97; Drummond, McCall and Co., Limited, Montreal, \$19,585.97; E. C. Drysdale, Arnprior, Ont., \$13,206.47; Eastview Bus Service, Limited, Eastview, Ont., \$17,906.50; English Electric Company of Canada Limited, St. Catharines, Ont., \$10,727.15; Fisher Scientific Company Limited, Montreal, \$76,183.67; General Radio Company, Cambridge, Mass., U.S.A., \$19,709.81; Government Communications Headquarters, Eastcote, Middlesex, England, \$36,522.08; Hammond Manufacturing Company Limited, Guelph, Ont., \$11,662.16; Charles Higgerty, Ottawa, \$15,111.68; Hydro-Electric Power Commission of Ontario, Toronto, \$45,393.87; Imperial Oil Limited, Leaside, Ont., \$18,873.46; Instruments Limited, Ottawa, \$20,958.24; International Business Machines Co. Limited, Toronto, \$18,705.23; Jas. P. Keith & Associates, Montreal, \$10,500; Leeds & Northrup Company, Philadelphia, Pa., U.S.A., \$25,477.49; Marchand Electrical Company Limited, Ottawa, \$43,698.42; Mayno Davis Lumber Company, Ltd., Ottawa, \$33,857.57; Modern Tool Works, Limited, Toronto, \$14,330.52; John Neville Paper Company, Ottawa, \$12,170.66; The North American Telegraph Company, Montreal, \$10,342.69; Northern Electric Company, Limited, Ottawa, \$30,452.36; The Ontario Hughes-Owens Co., Limited, Ottawa, \$17,522.56; The People's Gas Supply Co. Ltd., Ottawa, \$14,879.88; The Perkin-Elmer Corporation, Glenbrook, Conn., U.S.A., \$12,601.70; Photographic Stores Limited, Ottawa, \$15,236.47; Reliance Chemicals Limited, Montreal, \$11,839.20; J. H. Ryder Machinery Co., Montreal, \$30,148.71; Shell Oil Company of Canada Limited, Montreal, \$18,194.88; Specialized Instruments Corporation, Belmont, Cal., U.S.A., \$14,973.89; Stechert-Hafner Inc., New York, N.Y., U.S.A., \$12,960.48; University of British Columbia, Vancouver, \$53,312.40; University of Saskatchewan, Saskatoon, \$14,673.87; University of Toronto, \$12,378.72; W. C. Wells Construction Co. Ltd., Saskatoon, Sask., \$11,550.75; Williams and Wilson Ltd., Montreal, \$13,395.02.

NATIONAL RESEARCH COUNCIL—ATOMIC ENERGY PROJECT, CHALK RIVER

Aluminum Company of Canada, Limited, Montreal, \$20,063.01; Andale Company, Lansdale, Pa., U. S. A., \$13,283.60; The Bell Telephone Company of Canada, Montreal, \$31,037.35; Boon-Strachan Coal Company, Limited, Montreal, \$24,093.91; A. F. Campbell and Son, Arnprior, Ont., \$12,002.15; Government of Canada—Canadian Arsenals, Limited, \$25,273.72; Department of National Revenue, \$21,093.71; Canadian General Electric Company, Limited, Toronto, \$31,872.08; Canadian Industries Limited, Montreal, \$23,210.81; Canadian Laboratory Supplies, Limited, Montreal, \$32,843.49; Canadian Marconi Company, Montreal, \$32,796.94; Canadian Pacific Express Company, Montreal, \$18,311.21; Canadian Pacific Railway Company, Montreal, \$68,380.10; Carbide and Carbon Chemicals, Limited, Toronto, \$18,483.60; The Consolidated Mining and Smelting Co. of Canada, Limited, Trail, B.C., \$252,339.63; Crane Limited, Montreal, \$13,108.33; Crawley and McCracken Co., Limited, Montreal, \$213,664.16; W. E. Dillon Co., Limited, Toronto, \$20,981; Distillation Products Inc., New York, U.S.A., \$10,600.09; Drummond, McCall and Co., Limited, Montreal, \$16,789.04; J. P. Dupuis, Limited, Verdun, Que., \$11,318.93; Electronics Associates Limited, Toronto, \$14,619.93; Firth Brown Steels Ltd., Montreal, \$12,964.51; Fisher Scientific Company, Limited, Montreal, \$29,516.18; The General Supply Company of Canada, Limited, Ottawa, \$19,804.17; Heroux Machine Parts, Limited, Longueuil, Que., \$45,870.88; The Hydro-Electric Power Commission of Ontario, Toronto, \$81,161.28; Imperial Oil Limited, Leaside, Ont., \$16,572.73; Johnston & Clarke, Brockville, Ont., \$12,528.81; Joslyn Mfg. and Supply Co., Chicago, Ill., U.S.A., \$39,921.40; H. R. MacMillan Sales (Ontario), Limited, Toronto, \$10,316.63; Mallinckrodt Chemical Works, St. Louis, Mo., U.S.A., \$256,559.14; Marchand Electrical Company, Limited, Ottawa, \$17,713.33; Measurement Engineering Ltd., Arnprior, Ont., \$16,407.99; The Nichols Chemical Company, Limited, Montreal, \$11,926.85; R. H. Nichols Limited, Toronto, \$11,534.95; Northern Electric Company, Limited, Ottawa, \$15,976.96; Superior Air Products Co., Newark, N. J., U. S. A., \$28,866; Tracerlab Inc., Boston, Mass., U.S.A., \$12,757.47; Twin Coach of Canada, Limited, Toronto, \$34,536.74; The F. P. Weaver Coal Co., Limited, Montreal, \$130,196.67; Williams Lumber Company, Ottawa, \$10,012.91.

Appendix

CANADIAN PATENTS AND DEVELOPMENT LIMITED

(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934")

Balance Sheet as at March 31, 1950

ASSETS		LIABILITIES	
Cash in Bank.....	19,738 58	Employees Retirement Fund and Blue Cross.....	1,396 98
Canadian Government securities at cost (Premium \$4,148.75)....	382,148 75	Advances—National Research Council.....	296,166 62
Interest Accrued.....	2,802 85	Capital Stock:	
		Authorized—10,000 shares of no par value	32 00
		Issued and fully paid—32 shares.....	107,094 58
		Earned Surplus.....	107,126 58
	<u>\$ 404,690 18</u>		<u>\$ 404,690 18</u>

Approved on behalf of the Board.

E. R. BIRCHARD,
Director.
A. C. HALFERDAHL,
Director.

I have examined the accounts of Canadian Patents and Development Limited for the period ended March 31, 1950, and have obtained all the information and explanations I have required, in my opinion, to enable the Balance Sheet to properly draw up so as to present a true and correct view of the state of the Company's affairs as at March 31, 1950, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

CANADIAN PATENTS AND DEVELOPMENT LIMITED—*Concluded*

Income and Expenditure Statement for the year ended March 31, 1950

Operating Income		
Income from royalties, licensing, agreements, etc.		41,939 03
Expenditure		
Administrative expenses:—		
Salaries	13,376 58	
Travelling	115 93	
Printing, Stationery and Office Equipment	644 08	
Unemployment Insurance	43 68	
Patent Expenses	537 50	
Miscellaneous	145 29	
		<u>14,863 06</u>
Net Operating Income		<u>30,075 97</u>
Investment Income		
Income from government securities		<u>10,879 24</u>
Net Income for the year transferred to Earned Surplus		<u>\$ 40,955 21</u>

Statement of Earned Surplus for the year ended March 31, 1950

Earned Surplus at April 1, 1949		73,452 77
Amount transferred from Income and Expenditure Statement		40,955 21
Bonuses paid to Inventors	7,313 40	
Earned Surplus at March 31, 1950	107,094 58	
	<u>\$ 114,407 98</u>	<u>\$ 114,407 98</u>

1949-50

PUBLIC ACCOUNTS

PART II

Z

DEPARTMENT OF TRANSPORT

(including the Canadian Maritime
Commission and the National
Harbours Board)

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

DEPARTMENT OF TRANSPORT

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DEPARTMENT OF TRANSPORT

Pursuant to the provisions of the Public Service Re-arrangement and Transfer of Duties Act, c. 165, R.S., and under authority of P.C. 6470, December 22, 1949, the control and supervision of the Government Employees' Compensation Branch were transferred to the Department of Labour and, in accordance with the usual practice, the details of 1949-50 revenues and expenditures are shown in the section pertaining to that Department.

The following summaries and details of Revenues, Expenditures and Open Accounts do not include those of the Canadian Maritime Commission nor of the National Harbours Board which begin on pages Z-86 and Z-92 respectively.

The Balance Sheet of the Park Steamship Company Limited as at March 31, 1950, together with supporting schedules, is included as an appendix—see page Z-90.

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:

Expenditures—

Ordinary	48,943,416 60	
Demobilization and Reconversion	1,260,438 97	
Government Owned Enterprises—Deficits	48,042,347 29	
		98,246,202 86

Revenues—

Ordinary	7,344,064 53	
Special Receipts	3,327,456 82	
		10,671,521 35

87,574,681 51

[8a] Non-Active Assets:

(i) Capital Expenditures

Railways	3,835,228 33	
Miscellaneous	19,088,357 69	
		22,923,586 02

Capital Refunds

Canals	13,874.03	
Railways	24,371 46	
Miscellaneous	27,246 63	
		65,492 12

22,858,093 90

Net Charge

\$110,432,775 41

NOTE.—The status of accounts under Non-Active Assets above is shown on page Z-66.

Transactions as reflected in the Open Accounts of Canada

	March 31, 1949	1949-50 Transactions (Net)	March 31, 1950
ASSETS			
[1] Cash and Other Current Assets—			
(c) Working Capital Advances	2,029,859 50	934,541 71	2,964,401 21
[2] Loans to, and Investments in, Crown Agencies—			
(d) Railway and Steamship Companies.....	764,792,373 38	20,962,723 29	743,829,650 09
[3] Other Loans and Investments—			
(a) To Provincial and Municipal Governments.....	84,162 12	9,802 25	74,359 87
(d) Miscellaneous	2,978,384 27	8,748 75	2,969,635 52
	<u>\$769,884,779 27</u>	<u>\$ 20,046,732 53</u>	<u>\$749,838,046 69</u>

	March 31, 1949	1949-50 Transactions (Net)	March 31, 1950
LIABILITIES			
[9] Floating Debt—			
(d) Outstanding Cheques and Warrants.....	1,207 25	235 55	971 70
[10] Deposit and Trust Accounts—			
(c) Miscellaneous	620,510 61	976,891 25	1,597,401 86
[11] Insurance, Pension and Guaranty Accounts			
(c) Pension and Retirement Funds	1,002,707 21	244,122 52	1,246,829 73
[13] Sundry Suspense Accounts	2,707,107 34	20,921 25	2,686,186 09
	<u>\$ 4,331,532 41</u>	<u>\$ 1,199,856 97</u>	<u>\$ 5,531,389 38</u>

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada in Part I of this Report. Details of Open Accounts will be found on page Z-67 of this section.

REVENUES

Comparative Summary

	1949-50	1948-49
Ordinary Revenue—		
A Return on Investments	151,186 34	149,816 27
B Privileges, Licences and Permits	4,046,622 06	2,929,391 15
C Proceeds from Sales	141,709 80	13,934 10
D Services and Service Fees	2,841,372 93	1,768,904 67
E Refunds of Expenditure	49,549 75	91,257 04
F Miscellaneous	113,623 65	117,159 60
Total Ordinary	<u>7,344,064 53</u>	<u>5,070,462 83</u>
Special Receipts and Other Credits—		
G War and Demobilization Receipts	3,327,456 82	5,147,324 07
Non-Active Assets—		
Canadian National (West Indies) Steamships, Limited.....		80,311 37
Total Special Receipts and Other Credits	<u>3,327,456 82</u>	<u>5,227,635 44</u>
Capital Accounts—		
H Refunds of Previous Years' Expenditures	65,492 12	76,737 46
Grand Total	<u>\$ 10,737,013 47</u>	<u>\$ 10,374,835 73</u>

Details

Ordinary Revenue—		
A Return on Investments		
Recoveries under certain Railway Subsidy Acts Agreements.....		151,186 34
This amount, which was received from Railway Companies through the Post Office Department, represents recoveries under the interest clause in certain Railway Subsidy Acts Agreements.		
B Privileges, Licences and Permits:		
Air Service—		
Radio operators: examination fees	1,012 50	
Radio station licence fees: aircraft, \$7,819; amateur experimental, \$15,973.50; commercial receiving, \$224; experimental, \$880; limited coast, \$650; municipal police private commercial, \$133; private commercial, \$26,139.50; public commercial, \$4,880; ship, \$22,606; technical and training school, \$30	79,335 00	
Aircraft landing fees: test flights, \$4,600; commercial, \$1,547,450.81; non-commercial, \$6,765.46	1,558,816 27	
Private air pilots' certificates	2,589 00	
Aircraft registration certificates	3,703 00	
Airworthiness certificates	905 00	
Airport licences	366 00	

Rentals: land, \$25,462.72; transmission line privileges, \$2,831.23; living quarters, \$320,992.13; car parking, \$10; aircraft parking (outside including dead storage), \$20,610.84; hangar storage space (including inside parking of itinerant aircraft and dead storage), \$53,577.81; hangar (whole hangar or bay), \$173,151.96; warehousing (other than aircraft), \$10,933.73; office, shop and garage space, \$206,554.18; restaurants and snack bars, \$14,480.54; miscellaneous, \$25,648.47	854,253 61
Concessions: gasoline and oil, \$326,826.51; taxi, \$20,378.58; restaurants and snack bars, \$5,648.46, telephones, \$2,840.94; miscellaneous, \$7,779.50	363,473 99
Hotel accommodation	95,921 46
Terminal charges	187,526 97
Sanitary fees	7,875 00
Marine Service—	
Merchant seamen's identity certificates	3,243 10
Masters and mates: examination fees	6,709 90
Inspection of Register book fees	166 55
Certificates of clearance	206 50
Pilots' licence fees (pilotage)	301 00
Rentals: water lots and lighthouse sites, \$13,742.25; living quarters, \$611; miscellaneous, \$19	14,372 25
Canals Service—	
Rentals (Canals Revenue): land, \$279,917.23; water power, \$536,028.27; transmission line privileges, \$35,360.64; living quarters, \$12,126.15.....	863,432 29
Concessions: telephones, \$418.80; miscellaneous, \$1,294.65	1,713 45
Board of Transport Commissioners—licences to ships.....	699 22
	4,046,622 06
C Proceeds from Sales:	
Publications, \$47,552.88; land and buildings, \$7,054; novelty shop, \$49,279.87; coal, \$22,360.89; salvage material, \$70.50; miscellaneous, \$15,391.66.....	141,709 80
D Services and Service Fees:	
Air Service—	
Radio commercial message tolls:	
Department of Transport Operated Stations.....	131,041 41
Marconi Operated Stations	53,906 82
Details of the operation of these Stations are shown under Vote 512, page Z—59.	
Net premium on foreign exchange transactions	18,090 81
Government telegraph and telephone service	521,729 14
Hangar heating	60,655 82
Aircraft handling	1,352 50
Aircraft servicing	10,938 32
Air-ground radio service at airports	76,063 84
Communication facilities (inter-office, tubes, etc.)	2,202 35
Telephone service at airports	41,461 29
Mess' receipts	207,881 30
Rental of equipment	10,605 52
Power services	61,635 00
Bus operation	16,868 04
Operation of hotel dining halls, restaurants and bars	508,994 97
Laundry	28,595 23
Dry cleaning plant	15,647 54
Heating	78,675 51
Electricity	79,668 08
Bakery	34,774 29
Sundry services	51,164 65
Marine Service—	
Harbour dues (net)	50,487 82
The remuneration of harbour masters, amounting to \$19,239.74, was paid from harbour dues revenue.	
Wharf rental and wharfage (net)	203,873 78
The remuneration of the wharfingers and certain expenses authorized for making the wharves serviceable, amounting to \$109,546.31, were paid from wharf rental and wharfage revenue.	

Marine Service—*Concluded*

Steamship inspection fees:

Annual fees	120,824 77
Incidental fees	31,957 35
Engineers' examination fees	2,349 00
Plans	4,010 42
Measuring surveyors' fees	903 10
Marine Service steamers	150 00
Signal station dues	1,225 00
Statements of sea service certificates	374 11
Shipping Master's collections (Nfld.)	1,950 20
Rental of equipment	15,914 44
Sundry services	978 13

Canals Service—

Canals Revenue: winterage, \$1,698.74; lying-in, \$6,336.60; basin dues, \$117.38; linesmen fees, \$114,720; power, \$17,107.83; trip let passes, \$100; wharfage, \$247,104.93	387,185 48
Rental of equipment	3,674 44
Sundry services	3,562 46

2,841,372 93

E Refunds of Previous Years' Expenditures 49,549 75

F Miscellaneous:

Fines: Canals rules and regulations, \$420; Aeronautics Act, \$1,214; Radio Act Regulations, \$28,851.05; Canada Shipping Act, \$28,460.81	58,945 86
Forfeitures: Canada Shipping Act	17,786 41
Sundry	36,891 38

Of this amount, \$30,000 was received from the Canadian Light, Heat and Power Company, as a contribution towards the cost of maintaining the old Beauharnois Canal, in accordance with an agreement authorized by P.C. 2749 of June 2, 1949.

113,623 65

Total Ordinary 7,344,064 53

Special Receipts and Other Credits—

G War and Demobilization Receipts 3,327,456 82

This amount includes \$3,325,000 being revenues received from the Government owned Park Steamship Co. Ltd.

Capital Accounts—

H Refunds of Previous Years' Expenditures:

Soulanges Canal	1,550 00
Trent River Navigation	178 00
Welland Canals	4,706 46
Welland Ship Canal	7,439 57
Civil Aviation—Airways and Airports	9,541 28
Radio Aviation—Airways and Airports	17,705 35
Strait of Canso	19,570 78
Hudson Bay Railway	4,800 68

65,492 12

Grand Total \$ 10,737,013 47

Certified correct.

Certified correct.

C. P. EDWARDS,

J. C. LESSARD,

Deputy Minister of Transport for Air Services.

Deputy Minister of Transport.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
Z-11	Stat.	Minister of Transport—Salary and Motor Car Allowance.....	12,000 00	12,000 00	12,000 00
A—DEPARTMENT					
Z-12	453 911 615	Departmental Administration.....	951,892 20	951,892 20	801,473 14
ADMINISTRATION OF THE TRANSPORT ACT					
Z-12	Stat.	Salaries of the Board of Transport Commissioners for Canada.....	54,249 98	54,249 98	56,361 40
Z-12	454	Board of Transport Commissioners for Canada—Administration, Maintenance and Operation.....	640,751 78	640,751 78	488,892 26
Z-13	Stat.	Railway Grade Crossing Fund.....	243,574 83	243,574 83	128,863 91
CANALS SERVICE					
Z-13	455 912	Canals Service—Administration.....	85,173 98	85,173 98	71,388 46
Z-13	456 913	Canals—Operation and Maintenance.....	3,908,383 28	3,908,383 28	3,705,924 30
Z-14	457 914	Canals—Construction and Improvements.....	3,827,033 00	2,193,108 95	860,066 57
Z-17	458	To provide for expenses in connection with St. Lawrence Ship Canal Surveys and Investigations.....	20,000 00	11,319 85	17,396 03
Z-17	459	Supervision and control of water diverted for the Hydro Electric Power Development of the Beauharnois Light, Heat and Power Company, Limited.....	2,500 00	364 15	341 53
MARINE SERVICE					
Z-18	460	Marine Service Administration.....	18,614 45	18,614 45	26,441 70
Z-18	461	Administration of Floating Equipment.....	35,480 95	35,480 95	31,561 65
Z-18	462	Nautical Service Administration.....	490,670 00	250,950 77	124,245 24
Z-19	463 716	Marine Service Steamers, including Icebreakers—Maintenance, Operation and Repairs.....	3,100,978 00	2,963,701 71	2,738,007 05
Z-20	464 717	Construction, Maintenance and Supervision of Aids to Navigation, including salaries and allowances to Lightkeepers.....	4,629,471 00	4,496,130 27	3,509,483 93
Z-23	465	Agencies—Salaries and Office Expenses.....	395,172 49	395,172 49	362,879 42
Z-23	466	Maintenance and Repairs to Wharves.....	5,000 00	3,554 84	2,765 64
Z-23	467	To provide for breaking ice in Thunder Bay, Lake Superior and other points deemed advisable in the interests of navigation.....	30,000 00	30,000 00	30,000 00
Z-23	468	To provide for Canada's share of the cost of the North Atlantic Ice Patrol.....	20,000 00	9,818 60	15,646 00
Z-24	469 915 616	Administration of Pilotage, including authority for temporary recoverable advances; contributions, and the operation and maintenance, as required, of necessary pilot vessels in certain Pilotage Districts.....	290,665 00		
		Less: Advances.....	4,773 81		
Z-25	470	Life Saving Service, including rewards for saving life (Revote \$129,240).....	285,891 19	277,798 27	251,547 42
Z-25	471	To provide subsidies for wrecking plants—Quebec and British Columbia.....	404,710 00	136,291 23	69,668 84
Z-26	472	Grants of \$300 each to the Royal Arthur Sailors' Institute at Port Arthur, Ontario, and the the Welland Canal Seamen's Institute.....	65,000 00	65,000 00	65,000 00
Z-26	473 718 617	*Miscellaneous Services relating to Navigation and Shipping.....	600 00	600 00	600 00
Z-27	618	*To provide for the repayment to a proper authority or to the Government of the United Kingdom of excepted expenses incurred for the relief, maintenance and repatriation of distressed seamen left behind out of Canada....	141,321 00	118,188 02	79,931 11
			3,000 00	2,994 75	1,900 00

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
MARINE SERVICE—Concluded					
Z-27	474\	Steamship Inspection and the carrying out of the provisions of the conventions for the safety of life at sea and load lines.....			
	719}				
Z-27	475	Marine Signal Service.....	376,000 00	344,361 76	290,373 61
Z-28	476\	River St. Lawrence Ship Channel—Contract Dredging in the St. Lawrence River and Montreal Harbour, including cost of Administration—Capital.....	142,770 00	135,486 27	128,503 39
	619}				
Z-28	477	River St. Lawrence Ship Channel—Operation and Maintenance.....	3,559,350 00	3,532,364 69	3,674,761 07
Z-28	478	To provide towards the construction of a service vessel for the Eastern Arctic Patrol (Estimated cost \$2,400,000)—Capital (Revote \$825,000).....	622,258 00	593,782 29	481,611 13
Z-28	479	To provide towards the construction of a Light-house Supply and Buoy Vessel for the East Coast (Estimated cost \$1,890,000)—Capital (Revote \$700,000).....	2,100,000 00	1,553,318 68	275,303 87
Z-29	480	To provide towards the construction of a Light-ship for the port of Saint John, N.B. (Estimated cost \$741,850) — Capital (Revote \$520,000).....	1,400,000 00	1,133,352 18	476,731 46
Z-29	481	To provide for the construction of a general service workboat to be operated out of Parry Sound, Ont. Agency — Capital (Revote \$30,000).....	681,000 00	602,574 93	3,339 47
Z-29	482	To provide towards the construction of a Light-house Supply and Buoy Vessel for the West Coast (Estimated cost \$900,000)—Capital... ..	41,500 00	25,375 00	440 66
Z-29	916	To provide towards the construction of an Ice-breaking Vessel to meet the St. Lawrence and northern transportation requirements (Estimated cost \$5,000,000)—Capital.....	899,000 00	665,879 95	843 10
Z-29	620	To provide towards the acquisition and reconditioning of two vessels for Pacific Ocean Weather Station "P" (Estimated cost \$750,000)—Capital.....	1,000,000 00	30,798 24	
			165,000 00	115,000 00	
RAILWAY SERVICE					
Z-29	483	Repairs and expenses in connection with the operation and maintenance of Official Railway Cars under the jurisdiction of the Department.....	64,000 00	63,922 70	63,383 95
Z-30	484\	Hudson Bay Railway—Construction and Improvements—Capital (Revote \$80,000).....			
	621}				
Z-30	485	Hudson Bay Railway—To provide for the difference between the expenditures for operation and maintenance, and revenue accruing from operation during the year ending March 31, 1950 not exceeding.....	176,300 00	176,193 27	4,705 39
Z-30	486\	Prince Edward Island Car Ferry and Terminals — Construction and Improvement of Terminal Facilities—Capital (Revote \$1,372,000).....	500,000 00	197,193 47	399,543 98
	917}				
Z-31	487	Straits of Canso—Transportation improvements and facilities—Capital (Revote).....	1,573,568 00	1,354,802 49	2,689,084 39
Z-31	488\	Maritime Freight Rates Act—*Canadian National Railway Company.....	500,000 00	258,258 17	52,192 28
	622}		5,693,771 00	5,693,770 43	5,357,571 80
Z-31	489	*Various Other Railway Companies.....	1,400,000 00	1,288,466 77	1,248,486 22
Z-31	490	Canadian Government Railways—Repairs to Ogden Point Piers, Victoria, B.C.....	165,000 00	165,000 00	
Z-32	918	Canadian Government Railways—Enlargement of Dock and Terminal Facilities at North Sydney, N.S. (Estimated cost \$2,000,000)—Capital.....	250,000 00	99,040 93	
Z-32	Stat.	Canadian Government Railways—Acquisition of the Temiscouata Railway—Capital.....	480,000 00	480,000 00	
Z-32		*Transfer from Vote 673 (Department of Finance) To authorize and provide for payment in respect to matters supplementary to the terms of Union of Newfoundland with Canada—Capital.....	1,466,933 47	1,466,933 47	

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
PENSIONS AND OTHER BENEFITS					
Z-32	492	*Compassionate allowance—Widow of the late E. J. McCoskrie.....	480 00	153 23	590 00
Z-33	493	*Pensions to former pilots.....	2,700 00	2,409 17	2,758 06
Z-33	494	*Railway Employees' Provident Fund.....	16,000 00	15,790 61	16,642 51
Z-33	Stat.	Annuity to Colonel J. A. Cross.....	4,800 00	4,800 00	3,600 00
GENERAL					
Z-33	919	To provide for the expenses of the Royal Commission on National Transportation.....	300,000 00	277,835 44	7,664 40
Z-34	920	Grant to the Province of Manitoba towards the erection of a school building at Churchill, Manitoba.....	30,000 00	30,000 00	
Z-34	Stat.	Gratuities to families of deceased employees...	13,447 82	13,447 82	10,642 50
AIR SERVICE					
Z-34	495	Air Transport Board—Salaries and Office Expenses.....	188,745 00	184,450 84	146,984 14
Z-35	496	Air Service Administration.....	167,213 43	167,213 43	83,048 35
<i>Civil Aviation Division</i>					
Z-35	497 } 623 }	Control of Civil Aviation, including the Administration of the Aeronautics Act and Regulations issued thereunder.....	658,124 00	647,810 28	583,908 97
Airways and Airports—					
Z-35	498 } 720 } 921 }	Construction and Improvements, including Radio facilities; and to authorize commitments against future years in the amount of \$555,500 (Revote \$2,303,650)—Capital..	13,546,801 00	9,399,743 07	10,406,531 19
Z-49		*Transfer from Vote 673 (Department of Finance) To authorize and provide for payment in respect to matters supplementary to the terms of Union of Newfoundland with Canada—Capital.....	1,529,964 99	1,529,964 99	
Z-49	499 } 721 }	Operation and Maintenance—			
		Civil Aviation Services.....	7,619,650 00	6,468,470 02	3,326,908 84
Z-50	500 } 722 }	Radio Aviation Services.....	4,512,050 00	4,022,365 05	3,446,427 43
	501 }				
Z-51	723 } 922 }	Airway and Airport Traffic Control.....	997,074 00	991,495 97	903,408 68
Z-52	502	Grants to Organizations for the development of Civil Aviation, in the amounts detailed in the Estimates.....	310,000 00	208,000 00	60,000 00
Z-52	503	Contributions, subject to the approval of the Governor in Council, to assist municipalities to improve existing airports, the sites of which have been provided by such municipalities (Revote \$164,000).....	264,000 00	97,296 75	25,000 00
Z-52	504	To provide for a Dominion contribution to the improvement and reconstruction of the road between Patricia Bay Airport, Vancouver Island, and the city limits of Victoria, B.C., subject to the completion of an agreement between the Dominion and the Province of British Columbia.....	150,000 00		
Z-53	505	To authorize contribution of an amount not exceeding \$30,420 to the State of Michigan, U.S.A., Department of Aeronautics, towards the cost of operation and maintenance of certain airways facilities at Grand Marais, Michigan, for use of Canadian aircraft.....	30,420 00	30,420 00	20,000 00
Z-53	506	Contribution to the International Civil Aviation Organization as Canada's portion of the financial assistance to the Government of Iceland in respect of the provision, operation and maintenance of certain Air Navigation Services.....	48,000 00	37,078 77	122,000 00

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
AIR SERVICE—Concluded					
Civil Aviation Division—Concluded					
Z-53	624	Contribution to the Government of Denmark as Canada's share in the joint support of North Atlantic Air Navigation facilities in the Faroes and Greenland.....	174,967 00	174,311 43	
Z-53	507	Northwest Communication System—Additions and Betterments, including transport equipment—Capital—Formerly under Demobilization and Reconversion Estimates.....	500,000 00	499,985 96	363,379 11
Z-53	508	*Operating Deficit—Fiscal Year 1949-50.....	343,016 00	54,310 26	233,356 40
Meteorological Division					
Z-55	509 } 724 }	Meteorological Services.....	4,977,095 00	4,550,319 24 }	4,183,475 27
Z-56	510 } 725 }	Construction and Improvements.....	648,500 00	318,609 08 }	
Radio Division					
Z-58	511	Administration of the Radio Act and Regulations.....	1,075,425 00	1,028,212 33	638,586 14
Z-59	512 } 726 }	Radio Direction Finding Stations, Radio Beacons and Radio Telegraph Stations, operation and maintenance.....	1,897,783 00	1,737,353 51	1,467,091 98
Z-61	513 } 727 }	Suppression of Radio Interferences.....	378,678 00	313,452 06	294,551 54
Z-62	514 } 728 }	Issue of Radio Receiving Licences—(Transport Department only).....	674,494 00	637,381 27	611,918 76
TELEGRAPH AND TELEPHONE SERVICE					
Z-62	515 } 924 }	Administration, Operation and Maintenance...	1,331,060 00	1,217,170 55	1,130,420 70
Z-63	729	*Canadian Government Telegraph and Telephone Services in Newfoundland—Operation Deficit—Fiscal Year 1949-50.....	350,000 00		
Z-63	516 } 730 } 925 }	Construction and Improvements (Revote \$169,000).....	1,007,692 00	326,160 45	106,613 56
DEMOBILIZATION AND RECONVERSION					
Z-12	517	Acquisition of properties in Canada for United States Authorities.....	24,000 00	17,680 32	17,116 92
MARINE SERVICE					
Z-19		*Transfers from Vote 100, Miscellaneous and Unforeseen Expenses (Department of Finance).....	254 92	254 92	293 99
RAILWAY AND STEAMSHIP SERVICE					
Z-32	519	Steep Rock Mines—Subsidy.....	240,000 00	226,419 33	136,553 43
AIR SERVICE					
Civil Aviation Division					
Z-53	520	Airways and Airports—Operation and Maintenance of Municipal and Other Airports.....	530,800 00	464,037 51	444,426 33
Z-54	521 } 625 }	Care, Operation and Maintenance of Royal Canadian Air Force Airfields transferred to the Department of Transport.....	534,529 55	534,529 55	442,067 21
Z-55	Stat.	Exchequer Court Awards.....	750 00	750 00	
Z-55	522	North East (Crimson) Staging Route—Maintenance of Airfields.....	19,825 00	16,767 34	18,261 80

DEPARTMENT OF TRANSPORT

Z-11

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
GOVERNMENT OWNED ENTERPRISES					
DEFICITS					
<i>Prince Edward Island Car Ferry and Terminals</i>					
Z-64	556 } 630 }	*Operating Deficit—Calendar Year 1949.....	1,221,230 00	1,221,229 72	1,219,880 75
<i>Canadian National (West Indies) Steamships Limited</i>					
Z-65	933 } 631 }	*Operating Deficit—Calendar Year 1949.....	460,498 00	460,497 65	
<i>Canadian National Railways</i>					
Z-65	632	*Deficit—Calendar Year 1949, Canadian National Railways, exclusive of Eastern Lines.25,709,703 Eastern Lines..... 16,333,325	42,043,028 00	42,043,026 76	33,532,741 12
<i>Trans-Canada Air Lines</i>					
Z-65	633	*Deficit—Calendar Year 1949, Trans-Canada Air Lines..... 1,419,444 Trans-Canada (Atlantic) Limited 2,898,150	4,317,594 00	4,317,593 16	2,933,240 88
<i>Expenditures: from Appropriations not required for 1949-50.....</i>					862,322 88
			<u>\$135,768,608 31</u>	<u>\$121,169,788 88</u>	<u>\$96,401,674 71†</u>

* Complete title is shown in the following details.

† Excluding \$725,297.19 for Government Employees' Compensation transferred to Department of Labour.

NOTE.—Vote 518 (Steep Rock Mines—Construction) \$59,500 was in connection with authorization for an investment by the Government of Canada and consequently the amount is not included in the above statement. Details of the relevant transactions will be found under Other Loans and Investments—Miscellaneous (See Open Accounts further on in this section).

Comparative Summary by Classification of Expenditures

	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
Ordinary	56,506,681 38	48,943,416 60	38,604,993 16
Capital	29,869,417 46	22,923,586 02	18,473,566 19
Government Owned Enterprises	48,042,350 00	48,042,347 29	37,685,862 25
Demobilization and Reconversion	1,350,159 47*	1,260,438 97	1,637,253 11
	<u>\$135,768,608 31</u>	<u>\$121,169,788 88</u>	<u>\$ 96,401,674 71</u>

* Excluding provision for advances of \$59,500 (See Other Loans and Investments—Miscellaneous, further on in this section).

Salary of Minister, Hon. Lionel Chevrier, Salaries Act, c. 24, 1944.....	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	\$ 2,000 00

Hon. Lionel Chevrier received travelling expenses of \$2,100 which were charged to Vote 453.

A—DEPARTMENT

Votes 453, 911 and 615 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	739,287 00	739,534 11	739,534 11
Allotted from Vote 89, Salaries, etc.	78,455 20	78,455 20	78,455 20
Allowances	630 00	500 00	500 00
Telephones, Telegrams and Postage	11,820 00	11,652 51	11,652 51
Printing, Stationery and Office Equipment	56,700 00	60,136 91	60,136 91
Travelling Expenses	40,000 00	31,738 78	31,738 78
A Sundries—Miscellaneous and Unforeseen Expenses: To provide for any special investigations or examinations that may be required in connection with matters administered by the Department, legal expenses, arbitration proceedings, advice and assistance of experts, damages, and for general office expenses not otherwise provided for	25,000 00	29,874 69	29,874 69
	<u>\$ 951,892 20</u>	<u>\$ 951,892 20</u>	<u>\$ 951,892 20</u>

As at March 31, 1950, there were 340 salaried employees being paid from this vote, of whom 130 were permanent and 210 temporary.

- A Expenditures comprised: materials and supplies, \$5,134.92; freight and cartage, \$5,313.93; express, \$4,909.81; legal fees, \$7,062.63; of which Lee A. Kelly, Ottawa, received \$1,878.10, Dugald Donaghy, Vancouver, \$1,542.61, F. P. Brais, Montreal, \$1,470.16 and D. L. Desbois, Montreal, \$781.22; sundries, \$7,453.40.

Vote 517 Acquisition of properties in Canada for United States Authorities.....	24,000 00
Expenditures.....	\$ 17,680 32

P.C. 6998, September 7, 1943, approved a recommendation by the Cabinet War Committee that the Government assume the cost of all properties acquired in Canada for the Government of the United States and make them available to that Government without cost and that all leases to property already acquired by that Government be taken over by the Government of Canada.

Of the above expenditures, an amount of \$17,635.32 represents payments to the Canadian National Railways for rentals of properties at Prince Rupert, B.C.

ADMINISTRATION OF THE TRANSPORT ACT

Salaries of the Board of Transport Commissioners for Canada, Railway Act, c. 170, R.S., as amended	\$ 54,249 98
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The above statutory authority provides for appointment by the Governor in Council of six Commissioners, one of whom shall be appointed Chief Commissioner and another Assistant Chief Commissioner. The salary rates of these officials and their travelling expenses, which are charged to Vote 454, will be found under "Board of Transport Commissioners for Canada" at the end of this section.

Vote 454 Board of Transport Commissioners for Canada—Administration, Maintenance and Operation

	Estimates	Allotments	Expenditures
Salaries	443,420 00	444,195 75	444,195 75
Allotted from Vote 89, Salaries, etc.	29,871 78	29,871 78	29,871 78
Travelling Expenses	32,000 00	35,857 10	35,857 10
Telephones, Telegrams and Postage	1,200 00	1,501 82	1,501 82
A Printing, Stationery and Office Equipment	22,000 00	28,940 05	28,940 05
Materials and Supplies	1,000 00	816 71	816 71
B Repairs and Upkeep of Equipment	89,000 00	86,998 56	86,998 56
Official Reporting, including amount of Reporting Contract ..	18,000 00	11,608 60	11,608 60
Sundries	4,260 00	961 41	961 41
	<u>\$ 640,751 78</u>	<u>\$ 640,751 78</u>	<u>\$ 640,751 78</u>

As at March 31, 1950, there were 162 salaried employees being paid from this vote, of whom 113 were permanent and 49 temporary.

A An amount of \$1,000 was paid to the Canada Law Book Co., Ltd., Toronto, as a contribution towards the cost of publication of reports of the principal decisions of the Board in *Canadian Railway and Transportation Cases*, Volume 63.

B Payments were made to the Estate of R. Butcher, Toronto.

Railway Grade Crossing Fund—Railway Act, c. 170, R.S. (as amended) \$ 243,574 83

This fund was established under authority of Section 262, c. 170, R.S., as amended, which provides that "sums heretofore and hereafter appropriated and set apart to aid actual construction work for the protection, safety and convenience of the public in respect of highway crossings of railways at rail level shall be placed to the credit of a special account to be known as "The Railway Grade Crossing Fund" and shall be applied by the Board solely towards the cost, not including that of maintenance and operation, of actual construction work."

On March 31, 1949, the balance available for future expenditures under various statutory authorities and parliamentary appropriations was \$1,005,944.02. By an Act to amend the Railway Act, c. 27, 1948, a further sum of \$500,000 each year for 9 consecutive years from April 1, 1948, is to be appropriated and set apart from the Consolidated Revenue Fund of Canada for the above purpose. The balance at March 31, 1950, available for future expenditures was, therefore, \$1,262,369.19.

Payments were made to: Province of Alberta, Department of Public Works, \$150; Canadian National Railways, \$110,883.37; Canadian Pacific Railway Co., \$76,738.82; Chesapeake & Ohio Railway, \$1,660.17; City of Calgary, Alta., \$56; Dominion Atlantic Railway, \$1,473.82; County of Frontenac, Ontario, \$223.35; Great Northern Railway Co., \$1,223.30; Napierville Junction Railway Co., \$2,295.18; Quebec Central Railway Co., \$44,096.72; Rural Municipality of Senlac, Sask., \$430; Toronto, Hamilton & Buffalo Railway Co., \$4,344.10.

CANALS SERVICE

Votes 455 and 912 Canals Service—Administration

	Estimates	Allotments	Expenditures
Salaries	73,130 00	73,813 41	73,813 41
Allotted from Vote 89, Salaries, etc.	1,273 98	1,273 98	1,273 98
Travelling Expenses	6,500 00	4,290 77	4,290 77
Telephones, Telegrams and Postage	2,200 00	2,199 80	2,199 80
Printing, Stationery and Office Equipment	1,500 00	2,785 48	2,785 48
Sundries	570 00	810 54	810 54
	<u>\$ 85,173 98</u>	<u>\$ 85,173 98</u>	<u>\$ 85,173 98</u>

As at March 31, 1950, there were 20 salaried employees being paid from this vote, of whom 13 were permanent and 7 temporary.

Votes 456 and 913 Canals—Operation and Maintenance

	Estimates	Allotments	Expenditures
Salaries and Wages	3,079,929 00	3,143,574 65	3,143,574 65
Allotted from Vote 89, Salaries, etc.	63,303 28	63,303 28	63,303 28
Allowances	24,965 00	11,961 21	11,961 21
Travelling Expenses	26,625 00	23,757 48	23,757 48
Telephones, Telegrams and Postage	11,377 00	11,040 03	11,040 03
Printing, Stationery and Office Equipment	12,305 00	14,038 06	14,038 06
Materials and Supplies	463,202 00	436,143 35	436,143 35
Rentals—Land and Equipment	7,950 00	5,844 96	5,844 96
Repairs and Maintenance of Equipment	24,430 00	28,230 09	28,230 09
Repairs and Upkeep of Buildings, Works and Structures	44,620 00	33,128 05	33,128 05
Freight, Express and Cartage	14,249 00	8,731 83	8,731 83
Light, Power and Water	71,548 00	70,569 78	70,569 78
A Bridge Operation by Contract	33,400 00	40,971 24	40,971 24
Professional and Special Services	1,780 00	2,881 48	2,881 48
Sundries	28,700 00	14,207 79	14,207 79
	<u>\$3,908,383 28</u>	<u>\$3,908,383 28</u>	<u>\$3,908,383 28</u>

As at March 31, 1950, there were 991 salaried employees being paid from this vote, of whom 823 were permanent and 168 temporary.

A Payments were made to the Canadian National Railways to cover the costs of operation and maintenance of certain railway bridges over the Murray, Trent and Welland Canals.

A summary of expenditures and revenues by canals follows Vote 457, Canals—Construction and Improvements.

Votes 457 and 914 Canals—Construction and Improvements

	Estimates	Allotments	Expenditures
Acquisition or Construction of Buildings, Works and Structures ..	3,649,163 00		
St. Peters Canal, N.S.			
Re-assemble and step 2 pairs lock gates		9,000 00	6,733 20
Remove cribwork at east side Bras d'Or Lake entrance and construct new crib wharf		23,000 00	14 477 73
Rebuild old timber wharf at Atlantic entrance		10,000 00	3,009 49
		42,000 00	24,220 42
Quebec Canals			
Carillon and Grenville Canals			
Build one pair lock gates for Lock No. 2		12,000 00	4,403 25
Build submerged rock weir above Carillon Dam		405,500 00	405,499 86
		417,500 00	409,903 11
Chambly Canal			
Dredge canal to depth of 8 ft. 4 in. and bottom width of 35 ft.		3,085 00	
Renew in concrete top 8 ft. facing of crib work east side of canal between St. Charles St. and C.P.R. bridge		9,000 00	8,020 08
Reconstruct roadway		9,165 00	9,163 64
Items under \$5,000		6,000 00	4,669 06
		27,250 00	21,852 78
Lachine Canal			
Renew floating Seigneurs St. Bridge with Irving Steel Decking		11,875 00	
Renew floating Ville St. Pierre Bridge with Irving Steel Decking		25,625 00	
Install automatic control system for gate and valve operation of Lock No. 5 and weir		18,800 00	13,264 43
Contract, lump sum and unit price: The Foundation Company of Canada Ltd., \$107,687.10; payments, including final payment, \$3,895.10.			
Repair and improve lock walls, copings, roadways, sidewalks and buildings		30,000 00	29,933 11
Construct tunnel under canal at St. Remi Street, Montreal		1,974,373 00	769,631 36
Contract, lump sum and unit price: Atlas Construction Co. Ltd., \$2,413,651; payments, \$444,499.95.			
Payments of \$5,000 or over for purchase of land were made to: Mrs. Albertine Deschamps Belanger, \$22,000; Succession Maria Bezeau et La Compagnie Mutuelle d'Immeuble Ltée., \$19,500; Brydges Transportation Ltd., \$15,000; J. A. Daignault, \$32,000; Dominion Textile Co. Ltd., \$70,200; Edna Louise Higgins, \$15,000; Montreal Trust Company, Executor of the Estate of Frederick Kennedy Brydges, \$50,500.			
Services and expenses re preliminary engineering exploration of proposed Atwater Street Tunnel under the Lachine Canal		60,000 00	25,000 00
Payment was made to Messrs. Lalonde & Valois, Consulting Engineers, Montreal.			
Replace lock operating machinery at Lock No. 1		27,600 00	8,845 53
Replace lock operating machinery at Lock No. 2		27,600 00	8,870 01
Damage repairs to Lock No. 1		30,000 00	26,969 90
Items under \$5,000		4 850 00	3,307 01
		2,210,723 00	885,821 35
Hungry Bay and Ste. Barbe Dykes—Staunching Chausse Street Dam at Valleyfield		9,000 00	8,435 98

	Estimates	Allotments	Expenditures
Soulanges Canal			
Reline slope walls with one-man stone		11,000 00	10,989 86
Renew upper 12 ft. of concrete wall on south side of canal at Coulee Moreau		21,100 00	10,456 76
Install steel plates in lower quoins of Lock No. 1		6,500 00	5,336 34
Items under \$5,000		11,000 00	7,733 76
		49,600 00	34,516 72
St. Anne's Canal			
Items under \$5,000		2,500 00	
St. Ours Canal			
Construction of 20 by 20 crib work pier 26 ft. high at lower entrance		6,050 00	5,958 17
Improve west banks at dam site		5,000 00	4,810 64
		11,050 00	10,768 81
Ontario-St. Lawrence Canals			
Cornwall Canal			
2 sets of remote control lock gate machines at Lock No. 17		14,800 00	14,800 00
2 sets of remote control lock gate machines at Lock No. 18		14,800 00	10,369 01
2 sets of remote control lock gate machines at Lock No. 19		14,800 00	4,677 26
To quarry, transport and place stone protection on canal ..		8,000 00	7,637 36
To widen canal prism on north side above guard gates		15,000 00	14,893 10
Reinforce stone filled timber cribs below Lock No. 15		80,610 00	80,577 69
Repair and rehabilitate Repair Dock at Cornwall		117,690 00	102,177 73
Construct fender booms		7,000 00	6,835 81
Construct fender booms and floats above Lock No. 21		10,000 00	9,962 63
Construction of a manually operated wooden dump scow ..		22,000 00	2,712 89
Replace lock operating machinery at Lock No. 15		8,500 00	7,649 04
Repair section of S.W. entrance wall above Lock No. 18 ..		25,000 00	21,760 08
Repair lower sill and platform of Lock No. 15		10,000 00	6,941 12
		348,200 00	290,993 72
Farran's Point Canal			
To quarry, transport and place stone protection on canal ..		7,000 00	6,973 60
Replace lock operating machinery at Lock No. 22		19,200 00	4,632 30
		26,200 00	11,605 90
Galops Canal			
Partial rehabilitation cribs and bridges below Lock No. 27 ..		34,500 00	30,815 53
Iroquois Canal			
Replace lock operating machinery at Lock No. 25		19,200 00	2,717 98
Rideau Canal, Ont.			
Rebuild canal walls at Ottawa		28,000 00	27,821 80
New swing span bridge at Chaffey's Lock		16,000 00	16,000 00
Contract, lump sum: Central Bridge Co. Ltd., \$12,480; pay- ment in full.			
Rebuild west section of Black Rapids Dam		20,920 00	20,920 00
Items under \$5,000		14,200 00	11,427 40
		79,120 00	76,169 20
Sault Ste. Marie Canal, Ont.			
Replace rubbing strakes on walings on canal piers		5,000 00	4,981 87
Replace top of existing north lower crib pier by a cellular type ..		60,000 00	
Items under \$5,000		1,500 00	1,052 51
		66,500 00	6,034 38
Trent Canal, Ont.			
Restore concrete in canal structure		30,000 00	29,006 68
Rebuild dam at Lovesick Lake		17,000 00	16,973 00
Remodel wind bracing and install end wedges, Bridge No. 1, Trenton		9,000 00	1,831 93
Contribution to reconstruction Bridge No. 47, Gamebridge ..		28,000 00	
Electrify swing span in Chemong Bridge		10,500 00	10,429 32
Partial reconstruction Dam "C", Frankford		17,000 00	14,001 39
Contribution to Township of Stanhope re new road to dam at Hawk Lake		500 00	500 00
Items under \$5,000		11,300 00	7,860 48
		123,300 00	80,602 80

	Estimates	Allotments	Expenditures
Welland Canals, Ont.			
Replace timber stoplogs with steel in safety weir, Ship Canal		4,000 00	3,834 30
Provide new cable supports, Locks Nos. 4 and 5		5,000 00	4,982 24
Stabilize banks, Ship Canal		1,700 00	1,359 22
Replace floor of Bridge No. 9, Ship Canal		8,000 00	7,214 50
Relocate road at Port Dalhousie, Third Canal		7,000 00	7,000 00
Grant to Township of Moulton, Haldimand County, re transfer of lands and responsibilities, feeder canal		10,000 00	
Replace telephone cable		17,700 00	17,384 19
Wainfleet drainage		49,800 00	49,785 27
Removal of silt		17,000 00	17,000 00
Contract, unit price: J. P. Porter Company, Ltd., \$121,320.98; payments, including final payment, \$17,000.			
Payment to the Township of Thorold for future maintenance of tow path between Quebec road and Port Robinson		6,000 00	6,000 00
Resurfacing Canal roadways		7,250 00	7,212 75
Replace bridge decks on Bridge over Chippawa River and over Second Canal at Port Dalhousie		18,700 00	16,603 40
Items under \$5,000		5,620 00	5,475 22
		157,770 00	143,851 09
Total Acquisition or Construction of Buildings, Works and Structures	3,649,163 00	3,624,413 00	2,038,309 77
Acquisition of Equipment	177,870 00		
Quebec Canals			
Carillon and Grenville Canals			
Flat scow		7,500 00	7,294 76
Items under \$5,000		5,300 00	1,453 85
		12,800 00	8,748 61
Chambly Canal—Items under \$5,000		8,370 00	6,458 00
Dredging Fleet			
One dumper Scow		16,000 00	
Major repairs to Tug <i>Soulanges</i>		5,500 00	5,473 50
		21,500 00	5,473 50
Lachine Canal—Items under \$5,000		19,650 00	15,410 37
Soulanges Canal			
Complete hull of Scow Derrick No. 5		6,500 00	6,480 95
Items under \$5,000		14,700 00	11,003 49
		21,200 00	17,484 44
Ontario-St. Lawrence Canals			
Reconditioning of Steamer <i>W. A. Bowden</i>		7,000 00	5,237 00
Cornwall Canal—Items under \$5,000		3,000 00	2,866 15
		10,000 00	8,103 15
Rideau Canal, Ont.			
One D-4 Tractor Bulldozer		9,000 00	8,110 00
Items under \$5,000		4,200 00	3,154 00
		13,200 00	11,264 00
Sault Ste. Marie Canal, Ont.—Items under \$5,000		4,600 00	487 55
Trent Canal, Ont.			
Air compressor		7,400 00	6,270 00
Motor Launch		7,500 00	7,337 07
Items under \$5,000		4,600 00	4,314 27
		19,500 00	17,921 34
Welland Canals, Ont.			
Tractor (10 ton)		15,000 00	12,338 00
Signal Lorry (3 ton)		9,000 00	6,082 00
Roustabout Crane (7½ ton)		10,000 00	9,985 00
Float (50 ton)		6,575 00	6,562 88
Electrically-driven compressor		6,750 00	6,746 84
Dump Truck (6 ton)		4,600 00	4,452 32
Items under \$5,000		18,675 00	16,081 18
		70,000 00	62,248 22
Total Acquisition of Equipment	177,870 00	201,420 00	153,599 18
Grants			
Chambly Canal, Que.			
Grant to Fabrique Tres Saint Coeur de Marie		1,200 00	1,200 00
	<u>\$3,827,033 00</u>	<u>\$3,827,033 00</u>	<u>\$2,193,108 95</u>

As at March 31, 1950, there were 12 temporary salaried employees being paid from this vote.

STATEMENT OF EXPENDITURES AND REVENUES BY CANALS, FISCAL YEAR 1949-50

	Expenditures						Revenues	
	Operation		Maintenance		Improvements			
	\$	cts.	\$	cts.	\$	cts.	\$	cts.
Murray Canal, Ont.....	14,051	56	7,038	62			450	35
Ontario—St. Lawrence Canals—Headquarters...	56,022	89	17,451	46				
Cornwall Canal.....	155,861	31	145,086	41	299,096	87	31,971	55
Williamsburg Canals.....	110,548	67	44,338	22			9,162	08
Galops Canal.....					30,815	53		
Iroquois Canal.....					2,717	98		
Farran's Point Canal.....					11,605	90	272	66
St. Peters Canal (N.S.).....	25,160	86	4,832	11	24,220	42		
Quebec Canals—Headquarters.....	52,210	69						
Beauharnois Canal (Old).....							129,410	61
Carillon and Grenville Canals.....	63,021	81	60,676	38	418,651	72	728	76
Chambly Canal.....	78,936	70	61,755	15	29,510	78	1,954	82
Dredging Fleet.....	23,479	14	13,428	12	5,473	50		
Hungry Bay and St. Barbe Dykes.....			10,652	39	8,435	98		
Lachine Canal.....	334,285	76	236,388	47	901,231	72	302,440	88
St. Anne's Lock.....	10,571	63	8,858	41			412	20
St. Ours Lock.....	8,175	11	8,470	97	10,768	81		
Soulanges Canal.....	124,971	84	140,098	43	52,001	16	4,056	41
Rideau Canal, Ont.....	196,465	18	205,458	59	87,433	20	21,689	83
Sault Ste. Marie Canal, Ont.....	71,136	58	39,494	47	6,521	93	1,903	39
Trent Canal, Ont.....	280,878	85	134,268	93	98,524	14	87,944	06
Welland Canals, Ont.....	728,138	30	436,169	27	206,099	31	701,012	15
	2,333,916	88	1,574,466	40	2,193,108	95	1,293,409	75

The principal sources of revenues were as follows: land rentals, \$279,917.23; water power rentals, \$536,028.27; transmission line privileges, \$35,360.64; living quarters, \$12,013.15; wharfage, \$247,104.93; linesmen fees, \$114,720; power sales, \$17,107.83; lying-in and winterage charges, \$8,035.34; contribution towards cost of maintaining old Beauharnois Canal, \$30,000.

Vote 458 To provide for expenses in connection with St. Lawrence Ship Canal Surveys and Investigations

	Estimates	Allotments	Expenditures
Temporary Assistance	5,000 00	3,000 00	
Travelling Expenses	4,000 00	4,000 00	1,794 61
Printing, Stationery and Office Equipment	6,500 00	9,000 00	8,034 96
Materials and Supplies	1,000 00	500 00	41 00
Sundries	3,500 00	3,500 00	1,449 28
	<u>\$ 20,000 00</u>	<u>\$ 20,000 00</u>	<u>\$ 11,319 85</u>

Vote 459 Supervision and control of water diverted for the Hydro Electric Power Development of the Beauharnois Light, Heat and Power Company, Limited

	Estimates	Allotments	Expenditures
Temporary Assistance	500 00	500 00	
Travelling Expenses	1,000 00	1,000 00	364 15
Materials and Supplies	500 00	500 00	
Sundries	500 00	500 00	
	<u>\$ 2,500 00</u>	<u>\$ 2,500 00</u>	<u>\$ 364 15</u>

MARINE SERVICE

Vote 460 Marine Service Administration

	Estimates	Allotments	Expenditures
Salaries	15,530 00	15,912 73	15,912 73
Allotted from Vote 89, Salaries, etc.	784 45	784 45	784 45
Travelling Expenses	1,000 00	1,316 68	1,316 68
Telephones, Telegrams and Postage	900 00	408 83	408 83
Printing, Stationery and Office Equipment	300 00	191 76	191 76
Sundries	100 00		
	<u>\$ 18,614 45</u>	<u>\$ 18,614 45</u>	<u>\$ 18,614 45</u>

As at March 31, 1950, there were 4 permanent salaried employees being paid from this vote.

Vote 461 Administration of Floating Equipment

	Estimates	Allotments	Expenditures
Salaries	23,700 00	23,766 84	23,766 84
Allotted from Vote 89, Salaries, etc.	3,580 95	3,580 95	3,580 95
Travelling Expenses	3,500 00	2,401 86	2,401 86
Telephones, Telegrams and Postage	4,000 00	5,010 00	5,010 00
Printing, Stationery and Office Equipment	200 00	575 00	575 00
Sundries	500 00	146 30	146 30
	<u>\$ 35,480 95</u>	<u>\$ 35,480 95</u>	<u>\$ 35,480 95</u>

As at March 31, 1950, there were 10 salaried employees being paid from this vote, of whom 6 were permanent and 4 temporary.

Vote 462 Nautical Service Administration

	Estimates	Allotments	Expenditures
Salaries	108,522 00	123,522 00	112,366 81
Printing, Stationery and Office Equipment	2,000 00	3,000 00	2,999 19
Travelling Expenses	5,000 00	5,000 00	2,792 67
Telephones, Telegrams and Postage	1,800 00	1,800 00	1,447 08
A Vocational Training	350,000 00	333,000 00	129,328 10
Campaign Stars	8,000 00	8,000 00	
War Medals	12,000 00	12,000 00	226 25
Compensation Payments		1,000 00	373 70
Sundries	3,348 00	3,348 00	1,416 97
	<u>\$ 490,670 00</u>	<u>\$ 490,670 00</u>	<u>\$ 250,950 77</u>

As at March 31, 1950, there were 48 salaried employees being paid from this vote, of whom 8 were permanent and 40 temporary.

A Under the provisions of the Merchant Seamen Vocational Training Order, approved by P.C. 5983 of December 29, 1948, as amended by P.C. 6227 of December 13, 1949, the Department of Veterans Affairs was authorized, effective January 1, 1949, to provide a course of vocational training to merchant seamen under 30 years of age and to certain merchant seamen over 30 years of age, domiciled and resident in Canada, who have received or were eligible to receive a bonus under The Merchant Seamen Special Bonus Order or under the Merchant Seamen War Service Bonus Order, 1944. The applications for vocational training are to be made on or before September 30, 1950, and the training must be commenced within 6 months after the date of approval or before January 31, 1951, whichever is the later date.

The Order in Council authority directed that the Department reimburse the Department of Veterans Affairs for expenditures incurred under the Order.

During the year, 263 Merchant Seamen participated in the courses provided under the Vocational Training Order.

Transfers from Vote 100, Miscellaneous and Unforeseen Expenses (Department of Finance)

Compensation to Members of Ships' Crews for loss of effects (T.B. 373273-1, July 13, 1949).....	49 00	
Merchant Seamen Special Bonus—Alphonse Belliveau (T.B. 377362-1, September 22, 1949).....	205 92	
		254 92
Expenditures		<u>\$ 254 92</u>

Votes 463 and 716 Marine Service Steamers, including Icebreakers—Maintenance, Operation and Repairs

	Estimates	Allotments	Expenditures
Salaries and Wages	1,169,348 00	1,211,448 00	1,211,443 23
Overtime	34,000 00	34,000 00	31,962 50
Allowances	281,450 00	281,450 00	225,746 99
Travelling Expenses	2,950 00	3,950 00	3,910 75
Telephones, Telegrams and Postage	2,300 00	2,300 00	1,848 14
Printing, Stationery and Office Equipment	830 00	1,130 00	1,053 97
Fuel	673,300 00	583,300 00	582,215 66
Materials and Supplies	183,150 00	348,150 00	347,403 12
Repairs and Upkeep of Equipment	593,400 00	527,600 00	453,973 64
Freight, Express and Cartage	2,350 00	3,250 00	3,199 96
A Aerial Ice Survey—Contract	13,000 00	13,000 00	12,485 74
B Rentals	115,000 00	40,000 00	37,490 00
Sundries	29,900 00	51,400 00	50,968 01
	<u>\$3,100,978 00</u>	<u>\$3,100,978 00</u>	<u>\$2,963,701 71</u>

As at March 31, 1950, there were 671 salaried employees being paid from this vote, of whom 117 were permanent and 554 temporary.

A Maritime Central Airways Ltd., Charlottetown, received \$10,841.25, as authorized by P.C. 1245 of March 17, 1949, for the annual aerial ice patrol of the Gulf of St. Lawrence to report on ice conditions prior to the opening of navigation.

B P.C. 27/3164 of June 20, 1949, authorized the following payments for the hire of two motor vessels for delivery of supplies to lighthouse establishments and radio stations in the Province of Newfoundland: H. B. Clyde Lake, Ltd., St. John's, \$19,993.50; M. H. Roberts, St. John's, \$14,850.

The following is a comparative statement of expenditures by steamers:

	1949-50	1948-49
St. John's District		
Saurel	11,327 60	
Charlottetown District		
Brant	79,127 76	78,499 58
Ernest Lapointe		3,932 52
Saurel	255,528 81	234,978 19
Halifax District		
Bernier	107,550 02	101,463 51
Halifax (Launch)	3,393 69	3,373 75
Lady Laurier	228,729 45	222,544 46
Edward Cornwallis	55,366 35	
Saint John District		
Dollard	240,387 89	214,445 56
Franklin	166,986 91	147,742 23
Montreal District		
Argenteuil	49,390 13	46,874 13
Francois "C" (M. V. Francois)	14,974 52	385 00
Safeguarder	122,392 77	124,716 90
Vercheres	56,953 44	63,225 36
J. D. Weir	1,243 93	535 00
Seasonal Vessels	7,241 35	5,153 99

	1949-50	1948-49
Quebec District		
Chesterfield	143,016 42	138,770 09
Ernest Lapointe—Icebreaking	47,650 03	51,441 05
Jalobert		3,106 19
Lady Grey	88,987 72	101,982 82
Lady Grey—Icebreaking	54,026 56	56,799 65
Lamoraie	49,698 80	45,328 45
N. B. McLean	254,820 03	244,296 59
N. B. McLean—Icebreaking	114,747 27	151,889 47
Seasonal Vessels	4,304 03	
Prescott District		
Grenville	78,825 11	89,943 38
Parry Sound District		
St. Heliers	117,902 88	114,404 19
C. P. Edwards	111,199 44	88,322 20
Launch No. 1	932 70	555 85
Launch No. 3	2,463 60	5'6 86
Victoria District		
Berens	51,255 20	38,944 50
Estacou	189,540 96	183,448 50
Katherine "B" (Launch)	2,628 41	
Prince Rupert District		
Alberni	151,828 67	121,898 71
Birnie	32,932 12	32,889 62
Katherine "B" (Launch)	5,714 98	4,668 16
Aerial Ice Survey	12,485 74	12,295 07
General Account	48,146 42	8,565 52
	<u>\$2,963,701 71</u>	<u>\$2,738,007 05</u>

Revenues arising from services provided through the above expenditures amounted to \$8,987.64 for rental of equipment.

Votes 464 and 717 Construction, Maintenance and Supervision of Aids to Navigation, including salaries and allowances to Lightkeepers

	Estimates	Allotments	Expenditures
Salaries and Wages	2,209,169 00	2,245,169 00	2,245,143 69
Allowances	120,280 00	120,280 00	73,260 01
Travelling Expenses	30,000 00	53,500 00	53,448 03
Telephones, Telegrams and Postage	7,335 00	8,535 00	8,426 00
Printing, Stationery and Office Equipment	8,000 00	16,000 00	15,820 65
Materials and Supplies	718,400 00	1,188,400 00	1,183,535 69
Repairs and Upkeep of Equipment	207,300 00	94,930 00	75,879 19
A Repairs and Upkeep of Buildings, Works and Structures	330,121 00	110,121 00	97,861 95
Acquisition or Construction of Buildings, Works and Structures	752,670 00		
Charlottetown Agency			
Charlottetown—Replacement of buoy testing and general repairs shop		6,700 00	5,412 87
Greenly Island—Complete construction of lighthouse and living accommodation		7,000 00	6,905 14
Items under \$5,000		11,920 00	11,330 67
		<u>25,620 00</u>	<u>23,648 68</u>
Halifax Agency			
Arichat—Replace dwelling and lighthouse tower		13,150 00	12,709 58
Contract: H. E. McDonald, \$12,550.61; payment in full.			
Cape St. George—Replace dwelling and lighthouse tower..		12,600 00	12,219 79
Contract: H. E. McDonald, \$11,962.61; payment in full.			
Chebucto Head—Build dwelling for Assistant Keeper.....		9,000 00	8,856 00
Contract: LeBlanc Construction Co., Ltd., \$8,856; payment in full.			

	Estimates	Allotments	Expenditures
Halifax Agency—Concluded			
Fort Point—Build retaining wall at light station.....		9,750 00	9,629 22
Contract: Rodney Contractors, \$9,629.22; payment in full.			
Jerseyman Island—Replace dwelling and lighthouse tower..		12,470 00	12,149 88
Contract: H. E. McDonald, \$11,863; payment in full.			
Maugers Beach—Complete lighthouse protection wall.....		2,900 00	765 27
Sable Island—Replace Superintendent's dwelling, power house and tower		72,000 00	70,487 59
Saint Paul's Island—Build dwelling for keeper.....		16,880 00	16,880 00
Contract, lump sum and unit prices: R. G. McDougall, \$26,805; payments, \$20,158.70, including \$3,278.70 paid from Repairs and Upkeep of Buildings.			
Items under \$5,000		1,925 00	1,914 00
Contract: Scotia Roofing and Sheet Metal Ltd. (Build dwelling and light at Ship Harbour), \$15,500; payments including final payment, \$1,500.			
		150,675 00	145,611 33
Quebec Agency			
Bagot Bluff—Fog alarm machinery		5,650 00	5,646 05
Cap Brule—Replace residence		7,650 00	7,650 00
Contract: Aristide Maltais, \$10,000; payments, \$7,650.			
Cap Gaspé—Replace fog alarm plant		4,000 00	4,000 00
Quebec City—Paving King's Wharf		7,770 00	7,770 00
Seven Islands—Rebuild tramway		7,000 00	6,167 81
Items under \$5,000		12,100 00	10,323 98
		44,170 00	41,557 84
Montreal Agency			
Champlain Lower Range—			
Rebuild front pier		14,200 00	14,179 02
Prescott Agency			
Port Weller—Electrify lights on piers and erect fog alarm shelter		8,500 00	8,449 43
Prescott—Repair slip		5,000 00	4,812 88
Toronto East Entrance—New fog alarm units		7,000 00	6,916 70
Items under \$5,000		1,025 00	977 74
		21,525 00	21,156 75
Parry Sound Agency			
Port Arthur—Replacement of fog alarm plant.....		3,300 00	3,216 53
Items under \$5,000		5,800 00	3,607 08
		9,100 00	6,823 61
Kenora Sub-Agency			
Items under \$5,000		6,425 00	5,160 78
Selkirk Sub-Agency			
Items under \$5,000		4,000 00	3,514 64
Victoria Agency			
Cape Mudge—New dwelling for assistant lightkeeper		7,500 00	7,479 55
Partlook Point—Replace dwelling, tower, boathouse and stove shed		16,050 00	16,000 74
Pine Island—New dwelling for assistant lightkeeper		6,575 00	6,511 27
Victoria—Replace stores building		16,500 00	13,569 55
Contract: J. A. Pollard Construction, \$16,500; payments, \$13,500.			
Items under \$5,000		7,200 00	4,414 16
		53,825 00	47,975 27
Prince Rupert Agency			
Egg Island—Rebuild lighthouse and dwelling		64,000 00	63,783 30
Pointer Island—Rebuild light station and install power fog alarm		37,000 00	36,661 97
Seal Cove—Rebuild wharf		87,900 00	87,812 51
Items under \$5,000		7,400 00	5,598 31
		196,300 00	193,866 09
Total Acquisition or Construction of Buildings, Works and Structures	752,670 00	625,840 00	503,484 01

	Estimates	Allotments	Expenditures
Acquisition of Equipment	51,500 00		
Halifax Agency			
Items under \$5,000		8,750 00	8,008 42
Saint John Agency			
Items under \$5,000		3,300 00	3,285 62
Quebec Agency			
Items under \$5,000		7,500 00	5,282 99
Parry Sound Agency			
Items under \$5,000		18,800 00	18,741 79
Northwest Territories			
Items under \$5,000		5,150 00	4,393 20
Prince Rupert Agency			
Items under \$5,000		4,500 00	4,474 60
Total Acquisition of Equipment	51,500 00	48,000 00	44,186 62
Professional and Special Services—Buoy Maintenance by			
Contract	71,985 00	71,985 00	65,558 23
Land Rental	4,714 00	4,714 00	2,961 94
Light, Power and Water	35,492 00	35,492 00	31,371 10
Freight, Express and Cartage	13,405 00	37,405 00	36,761 93
Sundries	69,100 00	69,100 00	58,431 23
	<u>\$4,629,471 00</u>	<u>\$4,629,471 00</u>	<u>\$4,496,130. 27</u>

As at March 31, 1950, there were 1,515 salaried employees being paid from this vote, of whom 564 were permanent and 951 temporary.

A Walker and Hall, Halifax, N.S., completed a contract on a unit price basis for repairing and improving the Department of Transport Marine Depot Pile Wharf at Dartmouth, N.S., and was paid \$27,348.96 including \$11,698.20 paid in 1949-50.

An amount of \$3,278.70 was paid to R. G. McDougall for repairing the existing buildings at Saint Paul's Island, Cape Breton, N.S. (For details of contract, see Saint Paul's Island above).

The following is a statement of expenditures and revenues by Agencies:

Agencies	Expenditures		Revenues
	Operation and Maintenance	Improvements, Replacements and Repairs	
St. John's	413,817 81		
Charlottetown	316,802 16	23,648 68	16,261 14
Halifax	622,202 47	153,619 75	10,396 81
Saint John	446,953 33	3,285 62	15,282 12
Quebec	654,813 82	46,840 83	49,735 28
Montreal	357,905 35	14,179 02	32,362 95
Prescott	314,492 38	21,156 75	61,270 68
Parry Sound	297,952 63	25,565 40	28,844 40
Kenora Sub-Agency	13,585 17	5,160 78	
Selkirk Sub-Agency	18,202 69	3,514 64	
Victoria	273,157 61	47,975 27	64,471 29
Prince Rupert	105,283 45	198,330 69	2,305 02
Northwest Territories	26,208 94	4,393 20	990 18
	<u>\$3,861,377 81</u>	<u>\$ 547,670 63</u>	<u>\$ 281,919 87</u>

The balance of the expenditures from this account was for Administration—Departmental Headquarters and amounted to \$37,081.83.

The principal sources of revenue were as follows: wharf rental and wharfage, \$203,873.78; harbour dues, \$50,487.82; sundry rentals, \$14,353.25; equipment rentals, \$5,786.80, sale of lands, \$7,054.

Vote 465 Agencies—Salaries and Office Expenses

	Estimates	Allotments	Expenditures
Salaries and Wages	335,426 00	339,293 00	339,293 00
Allotted from Vote 89, Salaries, etc.	23,758 49	23,758 49	23,758 49
Allowances	1,020 00	860 50	860 50
Travelling Expenses	3,097 00	1,764 49	1,764 49
Telephones, Telegrams and Postage	10,950 00	11,535 35	11,535 35
Printing, Stationery and Office Equipment	6,250 00	7,751 08	7,751 08
Materials and Supplies	4,900 00	4,459 62	4,459 62
Freight, Express and Cartage	570 00	19 63	19 63
Rentals	2,400 00	2,400 00	2,400 00
Light, Power and Water	2,625 00	1,462 90	1,462 90
Sundries	4,176 00	1,867 43	1,867 43
	<u>\$ 395,172 49</u>	<u>\$ 395,172 49</u>	<u>\$ 395,172 49</u>

As at March 31, 1950, there were 135 salaried employees being paid from this vote, of whom 83 were permanent and 52 temporary.

The following is a statement of expenditures and revenues by Agencies:

	1949-50	1948-49
Administration	105 91	2,341 61
Agencies		
Halifax	55,643 35	52,506 82
Charlottetown	40,646 28	39,577 30
Saint John	47,545 99	42,528 57
Quebec	85,991 69	70,673 67
Montreal	32,095 16	29,564 97
Prescott	41,678 06	39,034 11
Parry Sound	43,575 54	39,286 03
Victoria	29,868 79	29,474 47
Prince Rupert	18,021 72	17,891 87
	<u>\$ 395,172 49</u>	<u>\$ 362,879 42</u>

Vote 466 Maintenance and Repairs to Wharves

	Estimates	Allotments	Expenditures
Materials and Supplies	1,500 00	1,500 00	740 66
Travelling Expenses	1,500 00	1,500 00	850 28
Sundries	2,000 00	2,000 00	1,963 90
	<u>\$ 5,000 00</u>	<u>\$ 5,000 00</u>	<u>\$ 3,554 84</u>

Vote 467 To provide for breaking ice in Thunder Bay, Lake Superior and other points deemed advisable in the interests of navigation..... **30,000 00**
Expenditures.....\$ 30,000 00

This vote was provided for the cost of breaking ice before the opening of navigation in the spring and towards the close of navigation in the fall to permit the free movement of shipping.

Payment was made to the United Towing and Salvage Co., Ltd., Port Arthur, operating under a two-year contract effective from July 2, 1949.

Vote 468 To provide for Canada's share of the cost of the North Atlantic Ice Patrol.... **20,000 00**
Expenditures.....\$ 9,818 60

Payment was made to the Treasurer of the United States of America.

Votes 469, 915 and 616 Administration of Pilotage, including authority for temporary recoverable advances; contributions, and the operation and maintenance, as required, of necessary pilot vessels in certain Pilotage Districts

	Estimates	Allotments	Expenditures
Salaries and Wages	148,502 00	148,502 00	146,889 89
Allowances	1,140 00	1,140 00	1,140 00
Board of Pilots	3,300 00	4,050 00	4,024 40
Board of Ships' Crews	11,900 00	11,950 00	11,912 90
Overtime	2,300 00	1,000 00	904 69
Travelling Expenses	2,875 00	2,375 00	1,907 78
Telephones, Telegrams and Postage	7,000 00	7,000 00	6,900 48
Printing, Stationery and Office Equipment	2,910 00	2,410 00	2,051 40
Materials and Supplies	37,000 00	43,000 00	42,854 15
Repairs and Upkeep of Equipment	16,800 00	8,550 00	8,479 63
Contribution to the Pilotage Funds of certain Pilotage Districts	10,000 00	1,950 00	
Assistance towards operation of Pilot Vessels			
Halifax, N.S.	33,300 00	33,300 00	16,076 20
Saint John, N.B.			14,304 50
Investigation of pilotage and related matters in various Pilotage Districts	5,000 00	9,200 00	9,127 89
A Advances to Sydney District		5,000 00	4,773 81
Sundries	8,638 00	11,238 00	11,224 36
	290,665 00	290,665 00	282,572 08
Less Advance to Sydney District	4,773 81	4,773 81	4,773 81
	<u>\$ 285,891 19</u>	<u>\$ 285,891 19</u>	<u>\$ 277,798 27</u>

This vote was provided to (a) pay salaries and expenses in connection with the administration of pilotage at Ottawa (Head Office), Sydney (including Bras d'Or Lakes), Halifax, Saint John, Father Point, Quebec, Montreal, Kingston and Vancouver; (b) secure authority for making temporary advances to the Sydney, Halifax and Saint John Pilotage Districts during the first part of the fiscal year until the revenue is sufficient to pay current expenses; (c) make contributions to the Sydney, Halifax and Saint John Pilotage Fund, when required, to ensure fair minimum average earnings; and (d) assist towards the cost of operating pilot vessels in certain Pilotage Districts.

In the pilotage districts of Sydney and Saint John, the by-laws made under the Canada Shipping Act, c. 44, 1934 as amended, and approved by the Governor General in Council, provide that the general district expenses, including purchase or hire of pilot boats, the maintenance, repair and operation of same and the payment of necessary help, other than salaries and expenses of the clerical staff at the pilotage headquarters, shall be the first charge on the pilots' earnings. These expenses, together with payments made to pilots, are charged directly to the pilots' earnings (see Pilots General Account under Open Accounts further on in this section).

As at March 31, 1950, there were 65 salaried employees being paid from this vote, of whom 21 were permanent and 44 temporary.

A Details in respect of this item will be found in the comment on the Sydney Pilotage Advance Account under Open Accounts further on in this section.

The following is a comparative statement of expenditures from this vote:

	1949-50	1948-49
Headquarters	15,841 08	6,546 44
Districts, etc.:		
Bras d'Or	34 80	44 46
Sydney	7,454 16	7,938 78
Halifax	16,093 49	13,943 87
Saint John	3,575 25	3,318 41
Quebec	27,392 32	21,910 34
Father Point	9,363 45	10,604 00
C.G.S. Abraham Martin	17,685 99	18,496 02
C.G.S. Citadelle	97,659 04	100,950 08
Montreal	23,338 94	22,260 36
St. Lawrence—Kingston—Ottawa	2,267 70	2,240 31
British Columbia	26,711 35	19,587 10
Assistance towards operation of Pilot Vessels, Halifax	16,076 20	15,543 18
Assistance towards operation of Pilot Vessels, Saint John	14,304 50	8,134 07
	<u>\$ 277,798 27</u>	<u>\$ 251,547 42</u>

Vote 470 Life Saving Service, including rewards for saving life

	Estimates	Allotments	Expenditures
Salaries	46,995 00	49,995 00	48,148 19
Allowances—Board	7,925 00	7,925 00	7,820 75
Materials and Supplies	7,035 00	7,035 00	5,396 89
Acquisition of Equipment	279,000 00		
Saint John Agency			
Little Wood Island, N.B.—New life boat and equipment		67,000 00	15,706 80
Contract: Chantier Maritime de St. Laurent Ltée.,			
\$17,452; payments, \$15,706.80.			
Bay View, N.B.—New lifeboat and equipment		70,500 00	632 72
Victoria Agency			
Bamfield, B.C.—New lifeboat and equipment		69,190 00	911 15
Clayoquot, B.C.—New lifeboat and equipment		68,250 00	
Items under \$5,000		3,250 00	3,050 61
Total Acquisition of Equipment	279,000 00	278,190 00	20,301 28
Acquisition and Construction of Buildings, Works and Structures	61,000 00		
Saint John Agency			
Items under \$5,000		3,900 00	3,771 17
Victoria Agency			
Bamfield, B.C.			
Repair and strengthen retaining wall, fill, grade and fence			
property, re-seed lawn		10,000 00	5,726 35
Rebuild boathouse		17,700 00	17,699 58
Build new coxswain's dwelling		11,799 40	11,749 61
Repairs and improvements to old dwelling for engineer ...		6,000 00	5,984 85
Items under \$5,000		8,850 60	6,442 53
Total Acquisition and Construction of Buildings,			
Works and Structures	61,000 00	58,250 00	51,374 09
Sundries	2,755 00	3,315 00	3,250 03
	<u>\$ 404,710 00</u>	<u>\$ 404,710 00</u>	<u>\$ 136,291 23</u>

This vote was provided for the expenses of (a) maintenance of life saving stations on the Atlantic and Pacific Coasts, which render aid to vessels in distress or to persons whose lives are endangered by marine casualties and (b) the payment of rewards for exceptional bravery in saving life at sea and in territorial waters of Canada, under difficult and dangerous conditions. These awards are approved by individual Treasury Board Minutes.

As at March 31, 1950, there were 30 salaried employees being paid from this vote, of whom 6 were permanent and 24 temporary.

Expenditures of \$500 or over were incurred at the following stations: Bayview, N.B., \$16,496.66; Little Wood Island, N.B., \$30,168.85; Bamfield, B.C., \$68,066.85; Clayoquot, B.C., \$17,707.48; West Coast Trail, B.C., \$3,506.93.

The following is a comparative statement of expenditures by Agencies:

	1949-50	1948-49
Headquarters—Administration	207 65	
Agencies:		
Saint John	46,744 68	27,109 20
Victoria	89,338 90	42,559 64
	<u>\$ 136,291 23</u>	<u>\$ 69,668 84</u>

Vote 471 To provide subsidies for wrecking plants—Quebec and British Columbia

	Estimates	Allotments	Expenditures
Quebec	40,000 00	40,000 00	40,000 00
British Columbia	25,000 00	25,000 00	25,000 00
	<u>\$ 65,000 00</u>	<u>\$ 65,000 00</u>	<u>\$ 65,000 00</u>

Subsidies were paid to 2 private wrecking plants to ensure that a sufficient number of efficient plants was maintained to render prompt and effective aid to vessels in distress.

Quebec Salvage and Wrecking Co. Ltd., Montreal (operating under a contract in force during the season of navigation for the year 1949) was paid \$40,000.

Pacific Salvage Ltd., Victoria (operating under a five-year contract effective July 2, 1947 which has been officially assigned by the Pacific Salvage Co. Ltd.) was paid \$25,000.

Vote 472 Grants of \$300 each to the Royal Arthur Sailors' Institute at Port Arthur, Ontario and the Welland Canal Seamen's Institute.....	600 00
Expenditures.....	600 00

Votes 473, 718 and 617 Miscellaneous Services relating to Navigation and Shipping, including grants as detailed in the Estimates; and provision to settle claims by the Board of Trade, London, England, for expenses incurred, in respect of Canadian distressed seamen of British ships registered out of Canada

	Estimates	Allotments	Expenditures
Salaries	60,503 00	60,503 00	50,993 33
Travelling Expenses	8,150 00	8,150 00	4,161 48
Telephones, Telegrams and Postage	2,350 00	2,350 00	1,855 74
Printing, Stationery and Office Equipment	22,100 00	18,100 00	13,286 39
Materials and Supplies	2,550 00	2,550 00	151 56
Grants to Schools of Navigation:			
L'Ecole d'Arts et Metiers de Rimouski, Que	3,500 00	3,500 00	3,500 00
Provincial Department of Education, Vancouver, B.C.	2,700 00	2,700 00	2,700 00
Queens University, Kingston, Ont.	500 00	500 00	500 00
Professional and Special Services	30,114 00	30,114 00	28,348 43
Sundries	8,854 00	12,854 00	12,691 09
	<u>\$ 141,321 00</u>	<u>\$ 141,321 00</u>	<u>\$ 118,188 02</u>

As at March 31, 1950, there were 21 salaried employees being paid from this vote, of whom 10 were permanent and 11 temporary.

Under the provisions of section 551 of the Canada Shipping Act, c. 44, 1934, the Honourable Mr. Justice R. L. Kellock was appointed a commissioner for the purpose of holding a formal investigation into the loss of the S.S. *Noronie* through fire, in Toronto Harbour, on September 17, 1949, with heavy loss of life. The cost of the investigation amounted to \$27,791.59, of which \$132.95 was charged to Vote 453, \$66.85 to Vote 462 and the balance to the above vote.

A distribution of this expenditure follows: professional and special services, \$24,721.07 (legal fees, \$16,660.09, assessors, \$3,044.28, court reporters and stenographic assistance, \$5,016.70); travelling expenses, \$1,397.55; telephones, telegrams and postage, \$81.72; printing, stationery and office equipment, \$8; sundries, \$1,583.25.

Payments for professional and special services were as follows: legal fees, J. M. Godfrey, Toronto, \$4,243.77; J. T. MacQuarrie, Halifax, \$4,685.55; J. W. Pickup, Toronto, \$7,730.77; assessors, N. B. Gebbie, Toronto, \$808.05; H. S. Kane, Montreal, \$1,143.15; R. Mitchell, Port McNicoll, Ont., \$1,093.08; court reporters, N. R. Butcher Co. Ltd., Toronto, \$4,617 and sundry stenographers, \$399.70.

The following is a comparative statement of expenditures by activities:

	1949-50	1948-49
Examination of Masters and Mates	41,166 98	29,283 06
Schools of Navigation	10,889 16	9,730 74
Grants to Schools of Navigation:		
L'Ecole d'Arts et Metiers de Rimouski, Que.	3,500 00	3,500 00
Provincial Department of Education, Vancouver, B.C.	2,700 00	2,700 00
Queens University, Kingston, Ont.	500 00	500 00
Relief of Distressed Seamen	3,120 25	12,243 47
Investigation into Wrecks	32,168 58	6,705 63
Registry of Shipping	7,975 00	7,000 00
Payment of Salary and Expenses to Deputy Port Warden—Churchill	1,441 84	1,440 93
Removal of Obstructions	10,157 10	1,818 66
Inspection of Livestock Shipments	2,778 01	2,877 35
Continuous Certificates of Discharge Books	1,791 10	
Inspection of Small Vessels		2,131 27
	<u>\$ 118,188 02</u>	<u>\$ 79,931 11</u>

Revenues arising from services provided through the above expenditures amounted to \$61,307.16 and included seamen's fines and forfeitures, \$46,247.22, shipping master's collections and certificates of clearance (Nfld.) \$2,156.70, examination of masters and mates fees, \$6,709.90, measuring surveyors' fees, \$903.10, and merchant seamen's identity certificates, \$3,243.10.

Vote 618 To provide for the repayment to a proper authority or to the Government of the United Kingdom of excepted expenses, as defined in section 296 (5) of the Canada Shipping Act, incurred by the said Government for the relief, maintenance and repatriation of distressed seamen left behind out of Canada, from ships registered in Canada, or of distressed Canadian Seamen left behind out of Canada from ships other than of Canadian Registry, and to provide for the repayment to shipowners or agents, up to the amount of the Seamen's forfeited wages, of expenses incurred by such owners or agents and referred to in Section 283 or 295 of the Canada Shipping Act.

3,000 00

Expenditures. \$ 2,994 75

Votes 474 and 719 Steamship Inspection and the carrying out of the provisions of the conventions for the safety of life at sea and load lines

	Estimates	Allotments	Expenditures
Salaries	303,453 00	303,453 00	287,988 98
Travelling Expenses	53,380 00	53,380 00	40,408 50
Telephones, Telegrams and Postage	9,300 00	8,300 00	7,344 04
Printing, Stationery and Office Equipment	5,200 00	6,200 00	6,200 00
Sundries	4,667 00	4,667 00	2,420 24
	<u>\$ 376,000 00</u>	<u>\$ 376,000 00</u>	<u>\$ 344,361 76</u>

As at March 31, 1950, there were 87 salaried employees being paid from this vote, of whom 50 were permanent and 37 temporary.

Revenues arising from services provided through the above expenditures amounted to \$159,222.45 and included: steamship inspection annual fees, \$120,824.77; incidental fees, \$2,349; engineers' examination fees, \$31,957.35, and payments for the examination of plans and designs, \$4,010.42.

Vote 475 Marine Signal Service

	Estimates	Allotments	Expenditures
Salaries	92,463 00	103,063 00	100,840 47
Overtime	1,500 00	950 00	817 20
Telephones, Telegrams and Postage	34,000 00	29,900 00	29,286 83
Printing, Stationery and Office Equipment	2,100 00	2,100 00	1,208 81
Materials and Supplies	3,500 00	2,600 00	1,734 31
Repairs and Upkeep of Buildings, Works and Structures	6,500 00	2,150 00	773 45
Sundries	2,707 00	2,007 00	825 20
	<u>\$ 142,770 00</u>	<u>\$ 142,770 00</u>	<u>\$ 135,486 27</u>

This vote was provided for the maintenance and operation of Marine Signal and Reporting Stations established for the purpose of reporting the movements of ships, weather conditions, ice conditions and dangers to navigation generally. The system extends from Saint John, N.B., Halifax, N.S., Cape Race, Nfld, and Strait of Belle Isle up the Gulf and River St. Lawrence, through the Great Lakes to Fort William, Ont.

As at March 31, 1950, there were 56 salaried employees being paid from this vote, of whom 25 were permanent and 31 temporary.

The following is a comparative statement of expenditures by Services:

	1949-50	1948-49
River St. Lawrence Ship Channel	119,147 46	113,624 11
Radio East Coast	16,338 81	14,879 28
	<u>\$ 135,486 27</u>	<u>\$ 128,503 39</u>

Votes 476 and 619 River St. Lawrence Ship Channel—Contract Dredging in the St. Lawrence River and Montreal Harbour, including cost of administration—Capital

	Estimates	Allotments	Expenditures
Salaries and Wages	264,100 00	251,100 00	243,311 78
Overtime	9,000 00	1,000 00	390 75
Allowances—Board	48,250 00	48,250 00	42,778 17
Travelling Expenses	4,000 00	4,000 00	2,991 48
Printing, Stationery and Office Equipment	2,000 00	2,000 00	1,998 32
Fuel	66,000 00	51,000 00	50,985 15
Materials and Supplies	32,000 00	32,000 00	29,589 58
Repairs and Upkeep of Equipment	70,000 00	106,000 00	71,072 00
Contract Dredging—Capital	3,374,795 00	3,374,795 00	3,374,794 25
—Maintenance	300,000 00	300,000 00	300,000 00
Sundries	11,463 00	11,463 00	8,235 50
	<hr/>	<hr/>	<hr/>
	4,181,608 00	4,181,608 00	4,126,146 98
Less: Amount chargeable to Administration and Operation	622,258 00	622,258 00	593,782 29
	<hr/>	<hr/>	<hr/>
	\$3,559,350 00	\$3,559,350 00	\$3,532,364 69

As at March 31, 1950, there were 104 salaried employees being paid from this vote, of whom 30 were permanent and 74 temporary.

A five-year contract on a unit price basis, dated August 5, 1947, at an estimated cost of \$14,697,769 was awarded to Marine Industries, Limited, Montreal, for dredging portions of the bed of the St. Lawrence River. Payments in the current year were \$3,374,794.25 for dredging, and \$300,000 for maintenance of channel. Payments to date were \$9,753,841.48.

Vote 477 River St. Lawrence Ship Channel—Operation and Maintenance.....	622,258 00
Expenditures.....	\$ 593,782 29

The expenditures were charged in the first instance to Vote 476 and subsequently transferred as a charge hereto.

Vote 478 To provide towards the construction of a service vessel for the Eastern Arctic	
Patrol (Estimated cost \$2,400,000)—Capital (Revote \$825,000).....	2,100,000 00
Expenditures.....	\$1,553,318 68

A contract amounting to \$2,614,214.50 (subject to an escalator clause) was awarded to the Davie Shipbuilding and Repairing Co., Ltd., Lauzon, Que., for the construction of a steel welded twin-screw steam engine propelled vessel for the Eastern Arctic Patrol. Payments in the current year were \$1,439,686.38 and payments to date, \$2,121,655.38.

German and Milne, Montreal, was paid \$46,341.38 in the current year for supervision of the construction of the vessel and payments to date amount to \$99,566.92.

Bingley Steel Works Limited, Cornwall, Ont., completed a lump sum contract for the construction and delivery of two self-propelled scows required as auxiliary equipment for the vessel and was paid \$10,477.85.

Canadian Pratt and Whitney Aircraft Co. Ltd., Longueuil, Que., received \$29,549 as part payment for a Sikorski type helicopter for use in connection with the vessel.

As at March 31, 1950, there were 7 salaried employees being paid from this vote, of whom 1 was permanent and 6 temporary.

Vote 479 To provide towards the construction of a Lighthouse Supply and Buoy Vessel	
for the East Coast (Estimated cost \$1,890,000)—Capital (Revote \$700,000).....	1,400,000 00
Expenditures.....	\$1,133,352 18

A contract on a lump sum basis amounting to \$1,800,000 was awarded to Canadian Vickers Limited, Montreal, for the construction of a lighthouse supply and buoy vessel for the Marine Service, East Coast. Payments in the current year were \$1,101,000 and payments to date, \$1,575,000.

Vote 480 To provide towards the construction of a Lightship for the port of Saint John.	
N.B. (Estimated cost \$741,850)—Capital (Revote \$520,000).....	681,000 00
Expenditures.....	\$ 602,574 93

A contract on a lump sum basis amounting to \$624,500 was awarded to Canadian Vickers Limited, Montreal, for the construction of a lightship for operation at the entrance of the Bay of Fundy. Progress payments in the current year were \$593,275.

As at March 31, 1950, there were 2 temporary salaried employees being paid from this vote.

Vote 481 To provide for the construction of a general service workboat to be operated out of Parry Sound, Ont. Agency—Capital (Revote \$30,000).....	41,500 00
Expenditures.....	\$ 25,375 00

A contract on a lump sum basis amounting to \$29,600 was awarded to the Northern Shipbuilding and Repair Company, Limited, Bronte, Ont., for the construction of one steel self-propelled diesel engine workboat for use of the Parry Sound Agency. Progress payments in the current year were \$25,000.

Vote 482 To provide towards the construction of a Lighthouse Supply and Buoy Vessel for the West Coast (Estimated cost \$900,000)—Capital.....	899,000 00
Expenditures.....	\$ 665,879 95

A contract on a lump sum basis amounting to \$900,000 was awarded to Yarrows, Limited, Victoria, and subsequently assigned to Burrard Dry Dock Company, Limited, Vancouver, for the construction of one twin-screw steel diesel-powered lighthouse tender for the Prince Rupert Agency, B.C. Progress payments in the current year were \$659,700.

Vote 916 To provide towards the construction of an Icebreaking Vessel to meet the St. Lawrence and northern transportation requirements (Estimated cost \$5,000,000)—	
—Capital	1,000,000 00
Expenditures.....	\$ 30,798 24

German and Milne, Montreal, received \$30,039.49 for the preparation of design plans with specifications for the construction of this vessel.

Vote 620 To provide towards the acquisition and reconditioning of two vessels for Pacific Ocean Weather Station "P" (Estimated cost \$750,000)—Capital.....	165,000 00
Expenditures.....	\$ 115,000 00

Payment was made to the Marine Industries Limited, Montreal, for the acquisition of the two vessels.

RAILWAY SERVICE

Vote 483 Repairs and expenses in connection with the operation and maintenance of Official Railway Cars under the jurisdiction of the Department

	Estimates	Allotments	Expenditures
Salaries	15,708 00	18,858 00	18,839 45
Materials and Supplies	4,000 00	3,030 00	3,026 84
Repairs and Upkeep of Equipment	40,000 00	32,820 00	32,784 72
Sundries	4,292 00	9,292 00	9,271 69
	<u>\$ 64,000 00</u>	<u>\$ 64,000 00</u>	<u>\$ 63,922 70</u>

There are five official railway cars under the jurisdiction of the Department of Transport, two of which are for the use of the Governor General. All expenses in connection with the maintenance and operation of these cars are charged to this appropriation with the exception of commissary supplies provided for other than the Minister of Transport. These supplies are paid for directly by the Departments whose ministers have used the official railway cars or by the Office of the Governor General.

The cars are hauled free of charge by the railways provided they are attached to regular scheduled trains. As at March 31, 1950, there were 7 salaried employees being paid from this vote, of whom 6 were permanent and 1 temporary.

Votes 484 and 621 Hudson Bay Railway—Construction and Improvements—Capital (Revote \$80,000)

	Estimates	Allotments	Expenditures
Acquisition or Construction of Buildings, Works and Structures..	129,300 00		
The Pas, Man.—New Freight Office and Shed.....		92,800 00	92,799 01
Amery to Churchill—Construction of 5 standard section houses		17,540 00	17,521 47
Track Material—Rail Anchors		9,700 00	9,690 72
Items under \$5,000		2,038 00	1,963 60
Engineering and Supervision		500 00	496 86
Total Acquisition or Construction of Buildings,			
Works and Structures	129,300 00	122,578 00	122,471 66
Acquisition of Equipment	47,000 00		
Power Shovel mounted on caterpillar tracks		42,460 00	42,459 88
Bulldozer Tractor on caterpillar tracks		11,262 00	11,261 73
Total Acquisition of Equipment	47,000 00	53,722 00	53,721 61
	<u>\$ 176,300 00</u>	<u>\$ 176,300 00</u>	<u>\$ 176,193 27</u>

Payments were made to the Canadian National Railways.

Vote 485 Hudson Bay Railway—To provide for the difference between the expenditures for operation and maintenance, and revenue accruing from operation during the year ending March 31, 1950, not exceeding

500,000 00

Expenditures.....\$ 197,193 47

The Hudson Bay Railway is operated by the Canadian National Railways for the Department and the vote is provided to pay the current operating deficit.

The operating expenditures for the fiscal year amounted to \$1,816,686.14 and the operating revenues totalled \$1,619,492.67, resulting in a deficit of \$197,193.47.

Votes 486 and 917 Prince Edward Island Car Ferry and Terminals—Construction and Improvement of Terminal Facilities—Capital (Revote \$1,372,000)

	Estimates	Allotments	Expenditures
Construction of Buildings, Works and Structures			
Borden, P.E.I.			
Reconstruction of inside jetty		1,000 00	90 01
Construction of comfort station		35,000 00	32,703 25
Construction of outside jetty		115,214 00	100,834 99
Removal of shoal		45,150 00	409 86
Miscellaneous timber spray deflectors, electrical work, fender			
strengthening, etc.		18,000 00	15,219 08
Cape Tormentine, N.B.			
Construction of main jetty and revetment works		640,918 00	636,010 13
Construction of a rest station		43,000 00	40,342 78
Paving and widening causeway		100,000 00	97,307 12
Fabrication and erection of movable bridge		250,000 00	233,261 10
Construction of auto ramp, engine-house, track changes, etc...		229,000 00	134,980 96
Engineering and supervision		96,286 00	63,643 21
	<u>\$1,573,568 00</u>	<u>\$1,573,568 00</u>	<u>\$1,354,802 49</u>

The amount of the above vote was not subdivided in the Estimates; the allotments were authorized by Treasury Board for individual projects.

The expenditures represent payment to the Canadian National Railways which had undertaken, on behalf of the Department, the enlargement and improvement of car ferry terminal facilities at Borden, P.E.I. and Cape Tormentine, N.B.

Vote 487 Strait of Canso—Transportation improvements and facilities—Capital (Revote)

	Estimates	Allotments	Expenditures
Temporary Assistance and Wages		11,700 00	6,576 33
Travelling Expenses		2,500 00	221 65
Rental of Boring Equipment		4,000 00	324 00
A Professional and Special Services		150,000 00	116,355 45
B Test Borings		136,000 00	134,647 07
Sundries		1,000 00	133 67
Unallotted		194,800 00	
	<u>\$ 500,000 00</u>	<u>\$ 500,000 00</u>	<u>\$ 258,258 17</u>

This vote is to provide for the construction of a low level railway and highway bridge across the Strait of Canso, between Cape Breton Island and the mainland of Nova Scotia, replacing the existing ferry services.

The amount of the above vote was not subdivided in the Estimates; the allotments were authorized by Treasury Board.

As at March 31, 1950, there was 1 temporary salaried employee being paid from this vote.

A A contract on a lump sum basis amounting to \$500,000 was awarded to P. L. Pratley, Montreal, to be in charge of the engineering work and to supervise the construction of the proposed bridge. Payments in the current year were \$110,000.

B The Foundation Maritime Limited, Halifax, completed a lump sum contract for diamond drill borings at the site of the proposed bridge and was paid \$134,647.07.

Votes 488 and 622 Maritime Freight Rates Act—To hereby authorize and provide for the payment from time to time during the fiscal year 1949-50 to the Canadian National Railway Company of the difference (estimated by the Canadian National Railway Company and certified by the Auditors of the said Company to the Minister of Transport as and when required by the said Minister) occurring on account of the application of the Maritime Freight Rates Act, between the tariff tolls and the normal tolls (upon the same basis as set out in Section 9 of the said Act with respect to companies therein referred to) on all traffic moved during the calendar year 1949 under the tariffs approved on the Eastern Lines (as referred to in Section 2 of the said Act) of the Canadian National Railways.....	5,693,771 00
Expenditures.....	\$5,693,770 43

Payments were made to the Canadian National Railways.

Vote 489 Maritime Freight Rates Act—Amount required to provide for payment from time to time during the fiscal year 1949-50 of the difference (estimated by the Board of Transport Commissioners for Canada and certified by the said Board to the Minister of Transport, as and when required by the said Minister) occurring on account of the application of the Maritime Freight Rates Act, between the tariff tolls and the normal tolls (referred to in section 9 of the said Act) on all traffic moved during the calendar year 1949 under the tariffs approved by the following companies: Canada and Gulf Terminal Railway; Canadian Pacific Railway, including: Fredericton and Grand Lake Coal and Railway Company and New Brunswick Coal and Railway Company; Cumberland Railway and Coal Company; Dominion Atlantic Railway; Maritime Coal, Railway and Power Company; Sydney and Louisburg Railway; Temiscouata Railway Company..	1,400,000 00
Expenditures.....	\$1,288,466 77

Payments were made as follows: Canada and Gulf Terminal Railway, \$17,680.44; Canadian Pacific Railway including Fredericton and Grand Lake Coal and Railway Company and New Brunswick Coal and Railway Company, \$478,104.38; Cumberland Railway and Coal Company, \$35,258.03; Dominion Atlantic Railway, \$313,285.29; Maritime Coal, Railway and Power Co., \$19,018.29; Sydney and Louisburg Railway, \$395,313.14; Temiscouata Railway Co., \$29,807.20.

Vote 490 Canadian Government Railways—Repairs to Ogden Point Piers, Victoria, B.C.	165,000 00
Expenditures.....	\$ 165,000 00

Payments were made to the Canadian National Railways.

Vote 918 Canadian Government Railways—Enlargement of Dock and Terminal Facilities at North Sydney, N.S. (Estimated cost \$2,000,000)—Capital	250,000 00
Expenditures	\$ 99,040 93

This vote was provided for the enlargement of terminal facilities at North Sydney, N.S., by the construction of a new dock and freight shed with track approaches thereto.

The Department of Public Works, received \$97,607.83 for supervising the designing and construction of the facilities.

Canadian Government Railways—Acquisition of the Temiscouata Railway, c. 39, 1949—Capital	\$ 480,000 00
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By P.C. 5186, October 14, 1949, and pursuant to the provisions of section 7 of the Government Railways Act, authority was granted to enter into an agreement with the Temiscouata Railway Company whereby the Company would undertake to convey to His Majesty in right of Canada, for the sum of \$480,000, all its right, title and interest in a line of railway extending from a point on the Intercolonial Railway at or near Rivière-du-Loup, Province of Québec, to a point on Canadian National Railways at or near Edmundston, New Brunswick, and in a branch line of railway from or near the latter point to a point on the River St. John at or near the mouth of the St. Francis River.

The agreement was ratified and confirmed by an Act respecting the Acquisition of the Temiscouata Railway, c. 39, 1949, and, under section 2, the Minister of Finance was authorized to pay to the Company out of the unappropriated moneys in the Consolidated Revenue Fund an amount not exceeding \$480,000.

By P.C. 635, February 10, 1950, the management and operation of the Temiscouata Railway was entrusted to the Canadian National Railways, effective as of January 1, 1950.

Transfer from Vote 673 (Department of Finance) To authorize and provide for payment in respect to matters supplementary to the terms of Union of Newfoundland with Canada—Canadian Government Railways—acquisition of steamers <i>Bar Haven</i> and <i>Springdale</i>—Capital	1,466,933 47
Expenditures	\$1,466,933 47

The above transfer was authorized by T.B.389483, May 17, 1950, which directed that the expenditures from Vote 673 (Department of Finance) should be shown in the Public Accounts of Canada by the Departments administering the various services or supplies acquired from Newfoundland.

Vote 519 Steep Rock Mines—Subsidy	240,000 00
Expenditures	\$ 226,419 33

This vote was provided for the cost of assistance to the Canadian National Railways to the extent of 20 cents per gross ton in the reduction of the freight rate between Atikokan and Port Arthur on the first 5,000,000 gross tons of ore shipped from the Steep Rock Iron Mines, subject to the Government receiving from the railway 6 cents per gross ton on all ore handled over the Government-owned dock at Port Arthur, such receipts to be applied towards amortization of the cost (without interest) of the facilities.

Payment of \$158,493.53 made to the Canadian National Railways represented the cost of assistance, less an amount of \$67,925.80 due the Government towards amortization. The latter amount was charged hereto and credited to Other Loans and Investments—Miscellaneous, Construction of Dock and Rail Facilities for Steep Rock Iron Mines, Ltd. (see Open Accounts further on in this section).

PENSIONS AND OTHER BENEFITS

Vote 492 Compassionate allowance to recoup the Workmen's Compensation Board of British Columbia in continuation of a pension granted and to be paid by that Board up to the 31st March, 1950, in the sum of \$40 per month to the widow of the late E. J. McCoskrie, who was formerly employed as Port Warden at Prince Rupert, B.C., and who was killed while in the performance of his duties	480 00
Expenditures	\$ 153 23

Pension was paid to the widow of the late E. J. McCoskrie for the period April 1 to July 2, 1949, the date of her demise.

Vote 493 Amount required to pay pensions at the rate of \$300 per annum to former pilots: Alphonse Asselin, Raoul Lachance, Adelard DeLisle, George Larochelle, Wilhelm Langlois, Arthur Baquet, Auguste Santerre, Jules Lamarre, Alexander Larochelle. . . .		
		2,700 00
Expenditures.	\$	2,409 17

Each of the above retired pilots received the sum of \$300 with the exception of Alexander Larochelle, whose pension, amounting to \$9.17, was paid to April 11, 1949, the date of his death.

Vote 494 Railway Employees' Provident Fund—To supplement pension allowances under the provisions of the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum payment during the period January 1, 1949, to March 31, 1950, the sum of \$30 per month instead of \$20 as fixed by the said Act.		
		16,000 00
Expenditures.	\$	15,790 61

This vote was provided to increase the minimum pension allowances from \$20 as fixed by the Act, to \$30 per month for the period January 1 to December 31, 1949, and to authorize the payment of such allowances at the sum of \$30 per month during the period mentioned in the vote.

Annuity to Colonel J. A. Cross.	\$	4,800 00
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Vote 907, Supplementary Estimates, 1948-49, authorized payment from the Consolidated Revenue Fund to Colonel J. A. Cross, former Chief Commissioner, Board of Transport Commissioners, or his legal representatives, of an annuity at the rate of \$4,800 payable monthly to commence on July 1, 1948, and to continue for a period of five years from that date.

GENERAL

Vote 919 To provide for the expenses of the Royal Commission on National Transportation

	Estimates	Allotments	Expenditures
Temporary Assistance		18,000 00	15,031 93
Travelling Expenses		71,335 00	56,687 04
Printing, Stationery and Office Equipment		14,065 00	10,525 54
A Professional and Special Services		191,100 00	190,985 17
Sundries		5,500 00	4,605 76
	\$ 300,000 00	\$ 300,000 00	\$ 277,835 44

The Royal Commission on National Transportation was constituted by P.C. 6033, December 29, 1948, under authority of the Inquiries Act, c. 99, R.S., to examine and report upon the matters of economic policy arising out of the operation and maintenance of the national transportation of Canada.

The Order in Council also provides that the Commission shall:

- Review and report upon the effect, if any, of economic, geographic or other disadvantages under which certain sections of Canada find themselves in relation to the various transportation services therein, and recommend what measures should be initiated in order that the national transportation policy may best serve the general economic well-being of all Canada;
- Review the Railway Act with respect to such matters as guidance to the Board in general freight rate revisions, competitive rates, international rates, etc., and recommend such amendments therein as may appear to them to be advisable;
- Review the capital structure of the Canadian National Railway Company and report on the advisability (or otherwise), of establishing and maintaining the fixed charges of that Company on a basis comparable to other major railways in North America;
- Review the present-day accounting methods and statistical procedure of railways in Canada, and report upon the advisability of adopting (or otherwise), measures conducive to uniformity in such matters, and upon other related problems such as depreciation accounting, the segregation of assets, revenues and other incomes, etc., as between railway and non-railway items;

- (e) Review and report on the results achieved under the Canadian National-Canadian Pacific Act, 1933, and amendments thereto, making such recommendations as the present situation warrants;
- (f) Report upon any feature of the Railway Act (or railway legislation generally), that might advantageously be revised or amended in view of present-day conditions;
- (g) Report upon all matters which the members of the Commission may consider pertinent or relevant to the general scope of the inquiry;
- (h) Not extend the scope of the inquiry to the performance of functions which, under the Railway Act, are within the exclusive jurisdiction of the Board of Transport Commissioners.

The Commission consists of three members appointed by the Governor in Council as follows: Hon. W. F. A. Turgeon, H. F. Angus and H. A. Innis.

The amount of the above vote was not subdivided in the Estimates; the allotments were authorized by Treasury Board.

As at March 31, 1950, there were 10 temporary salaried employees being paid from this vote. F. M. Ayoub was receiving a salary at an annual rate of \$3,180 on that date.

A Per diem allowances at the rates quoted were authorized by the Governor in Council for the following members and officers of the Commission (amounts paid are shown in parentheses): H. F. Angus, \$50 (\$12,900); Paul Belcourt, \$20 and \$25 from June 1, 1949 (\$7,170); F. M. Covert, \$150 (\$38,400); A. W. Currie, \$25 (\$4,775); G. Desmarais, \$100 (\$25,050); G. R. Hunter, \$40 (\$11,360); J. L. Ilsley, \$200 (\$2,939.84); H. A. Innis, \$50 (\$7,500); W. H. Merritt, \$15 (\$645); W. F. A. Turgeon, \$10 (\$3,560); W. J. Waincs, \$35 (\$8,645).

Payments of \$1,000 or over for other professional and special services were made to: L. J. Knowles, rate consultant and adviser, \$17,499.60; P. A. Koller, Economic Adviser, \$3,680.64; J. Proskie, Economic Assistant, \$1,813.71; McDonald, Currie & Co., Chartered Accountants, \$20,068.35; reporting proceedings and transcript of evidence: F. M. Adamson, \$2,732.50; R. N. Dickson, \$4,704.35; Gestelner Company, \$1,251.10; H. Huggins, \$2,181.90; F. J. Nethercut, \$2,253.30; F. T. Pettit, \$1,317; N. L. Price, \$2,186.10; Verbatim Reporting Service, \$4,465.65.

Travelling expenses of \$500 or over were paid to: F. M. Adamson, \$600.75; H. F. Angus, \$4,301.66; F. M. Ayoub, \$656.65; Paul Belcourt, \$954.90; F. M. Covert, \$3,257.99; A. W. Currie, \$1,274.39; G. Desmarais, \$3,414.18; R. N. Dickson, \$1,453.11; I. Hackett, \$621.25; H. C. Hayes, \$549.99; H. M. Huggins, \$605.68; G. R. Hunter, \$4,950.98; H. A. Innis, \$2,470.39; A. C. Joiner, \$507.73; L. J. Knowles, \$2,661.60; P. A. Koller, \$1,374.75; F. J. Nethercut, \$737.33; M. M. O'Gorman, \$709.65; A. Perron, \$2,233.74; N. L. Price, \$582.36; W. F. A. Turgeon, \$3,515.50; W. J. Waincs, \$3,912.65.

Revenues arising from services provided through the above expenditures amounted to \$42,373.84 for sales of daily Transcripts of Evidence.

Vote 920 Grant to the Province of Manitoba towards the erection of a school building at Churchill, Manitoba	30,000 00
Expenditures	30,000 00

Gratuities to families of deceased employees—Civil Service Act, c. 22, R.S. **\$ 13,447 82**

AIR SERVICE

Vote 495 Air Transport Board—Salaries and Office Expenses

	Estimates	Allotments	Expenditures
Salaries	140,245 00	146,245 00	145,814 93
Travelling Expenses	30,000 00	24,000 00	21,294 35
Telephones, Telegrams and Postage	2,000 00	2,000 00	1,572 25
Printing, Stationery and Office Equipment	5,500 00	7,500 00	7,361 92
Professional and Special Services	10,000 00	6,500 00	6,478 61
Sundries	1,000 00	2,500 00	1,928 78
	\$ 188,745 00	\$ 188,745 00	\$ 184,450 84

As at March 31, 1950, there were 48 salaried employees being paid from this vote, of whom 22 were permanent and 26 temporary.

Vote 496 Air Service Administration

	Estimates	Allotments	Expenditures
Salaries	88,655 00	92,946 83	92,946 83
Allotted from Vote 89, Salaries, etc.	37,438 43	37,438 43	37,438 43
Travelling Expenses	23,000 00	11,612 05	11,612 05
Telephones, Telegrams and Postage	5,800 00	9,028 38	9,028 38
Printing, Stationery and Office Equipment.....	4,600 00	10,548 07	10,548 07
Materials and Supplies	2,900 00	2,293 59	2,293 59
Freight, Express and Cartage	1,500 00	265 34	265 34
Sundries	3,320 00	3,080 74	3,080 74
	<u>\$ 167,213 43</u>	<u>\$ 167,213 43</u>	<u>\$ 167,213 43</u>

As at March 31, 1950, there were 70 salaried employees being paid from this vote, of whom 19 were permanent and 51 temporary.

*Civil Aviation Division***Votes 497 and 623 Control of Civil Aviation, including the Administration of the Aeronautics Act and Regulations issued thereunder**

	Estimates	Allotments	Expenditures
Salaries and Wages	465,413 00	476,913 00	476,798 40
Travelling Expenses	63,000 00	63,000 00	60,787 65
Telephones, Telegrams and Postage	9,000 00	10,500 00	10,458 37
Printing, Stationery and Office Equipment	37,000 00	39,000 00	38,792 41
Materials and Supplies	50,000 00	47,000 00	43,456 54
Freight, Express and Cartage	2,000 00	2,000 00	1,035 08
Repairs and Upkeep of Equipment	24,000 00	10,000 00	7,005 52
Sundries	7,711 00	9,711 00	9,476 31
	<u>\$ 658,124 00</u>	<u>\$ 658,124 00</u>	<u>\$ 647,810 28</u>

As at March 31, 1950, there was 177 salaried employees being paid from this vote, of whom 61 were permanent and 116 temporary.

Revenues arising from services provided through the above expenditures amounted to \$8,770.30 and included: private air pilots' certificates, \$2,589; aircraft registration certificates, \$3,703; airworthiness certificates, \$905; airport licences, \$366; and fines, \$1,207.30.

Votes 498, 720 and 921 Airways and Airports—Construction and Improvements, including Radio facilities; and to authorize commitments against future years in the amount of \$555,500 (Revote \$2,303,650)—Capital

	Estimates	Allotments	Expenditures
Temporary Assistance	504,767 00	594,767 00	506,830 17
Acquisition or Construction of Buildings, Works and Structures, including Acquisition of Land:			
Field Services	9,333,750 00		
Moncton District			
Gander, Nfld.—			
Converting existing buildings to provide 25 apartments		79,000 00	19,747 86
Complete converting barracks blocks into family quarters (suites)		61,000 00	60,576 53
Convert barracks blocks into 30 apartments		136,000 00	122,247 51
Asphalt surface seal entire runway area		90,000 00	87,753 43
Supply of material and laying steam return mains underground		70,000 00	62,570 65
Preliminary works of clearing, grubbing, excavating, levelling and draining new townsite area		30,000 00	14,688 63
Alterations and reconstruction of existing North Star Building		49,000 00	36,491 38

	Estimates	Allotments	Expenditures
Acquisition or Construction of Buildings, Works and Structures, including Acquisition of Land:— <i>Continued</i>			
Torbay, Nfld.—			
Reinforce concrete parking apron		8,500 00	8,380 71
Contract: Concrete Products (Newfoundland) Ltd., \$8,880.71; payment in full.			
Halifax, N.S.—			
Install standard lighting on approaches 6-24 and revisions to lighting approach 16 and hazard beacon installation		28,000 00	27,268 67
Place underground high voltage power circuit and a control circuit crossing flightway		15,450 00	15,432 86
New Glasgow,—Completion of field development ..		5,000 00	4,105 37
Sydney, N.S.—			
Reinforce and extend runway 7-25 to 6000 ft. by 200 ft., including lighting		370,100 00	254,985 69
Contract for clearing, stumping, drainage, etc.: Municipal Spraying and Contracting Ltd., \$42,320.50; payments, including final payment, \$5,843.50.			
Contract for extending and recapping runway: Rayner Construction Co. Ltd., \$649,758; payments, \$236,862.			
Install standard lighting on approach 19 and complete 1 and 14		26,500 00	23,436 51
Construction of 6 staff dwellings for Air Services Personnel		500 00	
Complete construction of Airways Building and Office Space		45,000 00	44,277 70
Fredericton, N.B.—			
Construction of hard surface runway 15-33 connecting taxiway apron and drainage		457,000 00	409,079 62
Contract for clearing, stumping, grading, etc.: Warren Bituminous Paving Co. Ltd., \$200,-890.10; payments, including final payment, \$141,915.62.			
Clearing, stumping, grubbing for future airport development		70,000 00	17,791 91
Contract for construction of runway, etc. (in respect of the 2 projects above): Diamond Construction Co. Ltd., \$310,000; payments, \$217,318.95.			
Materials purchased for the contractor: Canada Cement Co. Ltd., portland cement, \$14,702.50; Imperial Oil Ltd., asphalt seal, \$29,912.			
Moncton, N.B.—			
Completion of construction of runway, taxiway and apron		125,000 00	113,469 62
Contract: Rayner Construction Ltd., \$690,943.65; payments, including final payment, \$93,907.53			
Materials purchased for contractor: Canada Cement Co. Ltd., portland cement, \$9,780; British American Oil Co. Ltd., asphalt, \$8,587.26.			
Alterations to Clark-Ruse Hangar		23,000 00	14,106 33
Saint John, N.B.—			
Construction of NE-SW runway including lighting		550,000 00	458,163 48
Clearing, stumping, grubbing for future airport development		130,000 00	71,606 75
Contract (in respect of the 2 items above): Municipal Spraying and Contracting Ltd., \$820,000; payments, \$486,834.96; to date, \$508,334.96.			
Materials purchased for contractor: Imperial Oil Ltd., asphalt, \$28,409.06.			

NOTE.—Except where stated otherwise, all contracts are on a unit price basis and the amount of the contract is the estimated amount.

	Estimates	Allotments	Expenditures
Acquisition or Construction of Buildings, Works and Structures, including Acquisition of Land:— <i>Continued</i>			
Items under \$5,000		10,000 00	7,153 74
Contract (in respect of Moncton Airport): Bay Construction Ltd., \$8,500, payments \$2,970.			
		2,379,050 00	1,873,334 95
Montreal District			
Goose, Labrador—			
Complete conversion of building to living quarters		46,810 00	46,805 23
Construction of collection chamber and sewage force main		90,000 00	77,324 28
Contract (in respect of the 2 items above): cost plus fixed fee of \$21,075: Terminal Construction Co. Ltd., \$417,925; payments \$127,129.51 of which \$3,000 was paid from "Items under \$5,000"; to date \$405,324.28.			
Construction of an addition to Hudson Bay Stores building		10,000 00	9,664 58
Baie Comeau, Que.—Clearing, stumping and grading for aerodrome strip		25,000 00	
Cartierville, Que.—			
Improvements to landing strips, runways, etc.		33,000 00	29,353 68
Contract for repairs to runways, etc.: Lakeshore Construction Co. Ltd., \$24,070.34; payments, including final payment, \$2,596.03.			
Contract for grading, drainage, etc.: Campbell Brothers and Thompson Ltd., \$24,361; payment in full.			
Alterations to control tower		5,700 00	3,000 00
Contract, lump sum: J. L. E. Price and Co. Ltd., \$5,700; payments \$3,000.			
Matane, Que.—Construction of extension to existing landing strip		25,000 00	384 96
Megantic, Que.—Repairs to emergency power plant building		5,000 00	2,827 00
Mont Joli, Que.—Completion of standard lighting on 3 runways and taxiway		5,000 00	4,250 72
Montreal, Que.—			
Supply and application of crack filler to concrete areas		18,000 00	12,866 00
Contract: La Cie de Construction et Pavage Dubuc Ltee, \$12,866; payment in full.			
Repairs to cafeteria building		5,500 00	
Extension and improvements to water supply and distribution systems		4,300 00	3,371 70
Provision of space for handling increased amount of international cargo		12,500 00	12,204 54
Contract, lump sum: John Caron, \$9,777; payment in full.			
Installation of standard lighting on Approach 19 ..		9,050 00	7,526 64
Construction of terminal buildings (first stage)		171,000 00	1,633 24
Complete installation of standby power plant		15,000 00	10,979 52
Quebec, Que.—			
Provide standard lighting on taxiway		8,000 00	4,029 15
Surface treatment on runways and repairs to drainage		10,000 00	970 00
Contract: La Cie de Construction et Pavage Dubuc Ltee., \$9,700; payments, including final payment, \$970.			

NOTE.—Except where stated otherwise, all contracts are on a unit price basis and the amount of the contract is the estimated amount.

	Estimates	Allotments	Expenditures
Acquisition or Construction of Buildings, Works and Structures, including Acquisition of Land:— <i>Continued</i>			
Saguenay, Que.—			
Supply and application of crack filler to concrete areas		7,500 00	5,964 34
Contract: La Compagnie d'Entrepreneur en Constructoin Ltee, \$5,463.09; payment in full.			
Complete standard lighting on 3 runways		7,000 00	3,433 68
Seven Islands, Que.—Construction of equipment building		43,000 00	38,004 82
Items under \$5,000		21,000 00	12,361 63
Contract: Terminal Construction Co. Ltd., for details see Goose, Labrador, above, in this vote.			
		577,360 00	286,955 71
Toronto District			
Gore Bay, Ont.—			
Installation of water supply system		6,000 00	5,643 21
Purchase of land		8,500 00	831 90
Kapuskasing, Ont.—Install oil-fired type air heater for hangar		8,000 00	6,600 00
London, Ont.—			
Construction of buildings for standby power plant		14,190 00	12,210 66
Contract: Gaffney Construction Co., \$24,810.66; payments, including final payment, \$12,210.66.			
Replacement of hangar roof		7,000 00	5,821 75
Purchase and installation of standby power plant ..		17,000 00	16,921 46
Ottawa, Ont.—			
Completion of provision of water supply		8,500 00	7,077 69
Contract: McLaughlin Brothers, \$11,851.50; payments, including final payment, \$7,077.69.			
Repairs to hangars 1 and 4		20,000 00	13,062 94
Repairs to hangar 2		10,000 00	4,510 86
Contract, cost plus fixed fee of \$2,350 (in respect of the 2 items above): A. F. Byers Construction Co. Ltd., \$28,000; payments, \$17,573.80.			
Pagwa, Ont.—Extension to power house		5,000 00	
Toronto, Ont.—			
Construction of extensions and additions to Terminal Buildings		184,000 00	177,924 18
Complete construction of runway 10-28 including lighting		809,000 00	778,734 42
Contract: King Paving Co. Ltd., \$1,063,314.96; payments, including final payment, \$634,255.59.			
Construction of runway 14-32 to 6,000 ft. by 200 ft.		930,000 00	813,810 45
Contract: King Paving Co. Ltd., \$805,000; payments, \$710,195.35.			
Materials purchased for the contractor: British American Oil Co. Ltd., asphalt seal, \$31,628.08; Canada Cement Co. Ltd., portland cement, \$41,100.48.			
Revision of water supply		8,500 00	959 76
Repairs to 3 hangar roofs		16,100 00	12,407 68
Contract, cost plus fixed fee of \$2,150; A. F. Byers Construction Co. Ltd., \$20,842.63; payments, including final payment, \$12,407.68.			
Purchase and installation of standby power plant ..		20,000 00	18,317 54
Installation of high intensity "Slope Line" approach lighting system on approach 10		3,000 00	

NOTE.—Except where stated otherwise, all contracts are on a unit price basis and the amount of the contract is the estimated amount.

	Estimates	Allotments	Expenditures
Acquisition or Construction of Buildings, Works and Structures, including Acquisition of Land:—Continued			
Waterloo-Wellington, Ont.—			
Construction of hard surface runway 3,700 ft. by 150 ft.		318,000 00	282,613 50
Contract for clearing, stumping, grading, etc.: Warren Bituminous Paving Co. Ltd., \$64,987.97; payments, including final payment, \$48,013.97.			
Contract for construction of runway, etc.: Johnson Brothers Co. Ltd., \$225,000, payments \$195,175.71.			
Materials purchased for the contractor: Canada Cement Co. Ltd., portland cement, \$6,115; British American Oil Co. Ltd., asphalt seal, \$17,313.92.			
Warton, Ont.—			
Surface treatment of runways		30,000 00	27,693 50
Contract: Cornell Construction Co. Ltd., \$13,173.90; payment in full.			
Materials purchased for the contractor: British American Oil Co. Ltd., asphalt seal, \$14,083.07.			
Windsor, Ont.—			
Strengthen runways for North Star operations		75,000 00	65,207 05
Contract: W. S. Fullerton Construction Co., \$54,347.10; payment in full.			
Materials purchased for the contractor: Canada Cement Co. Ltd., portland cement, \$7,942.40.			
Completion of building for standby power plant ...		20,000 00	16,337 06
Contract: Hein Construction Co., \$26,461.91; payments, including final payment, \$15,841.91.			
Install ducts and pull-pits on runway 7-25 for instrument landing system		25,000 00	18,919 93
Contract: R. A. Blyth, \$13,138.10; payment in full.			
Items under \$5,000		21,500 00	10,703 71
Contract (with respect to Ottawa Airport): A. Lanctot Construction Co., \$6,378; payments, including final payment, \$223.28.			
		2,561,290 00	2,296,309 25
Winnipeg District			
Fort William (Lakehead), Ont.—			
Extend runway 7-25 for North Star operations including lighting		170,500 00	139,461 01
Contract: Hacquoil's, \$103,519.51; payment in full.			
Paving airport entrance road		6,500 00	
Repairs to war surplus hangar		8,000 00	4,452 27
Improvements to drainage outlet system		39,000 00	6,516 81
Contract: Thunder Bay Harbour Improvements Ltd., \$11,000; payments, \$6,323.40.			
Installation of standby power plant		10,000 00	899 14
Graham, Ont.—Fertilizing and seeding of landing field		5,000 00	
Red Lake, Ont.—			
Construction of waterbound macadam runway		70,000 00	53,218 30
Contract: Rayner Construction Ltd., \$573,686.64; payments, including final payment, \$51,187.22.			
Brandon, Man.—			
Install standard lighting on 3 runways and approaches 7 and 32		27,000 00	9,234 74
Grade landing strips for possible runway extension to 3,500 ft., repairs and surface treatment on existing runways		25,000 00	12,505 51
Contract: Maple Leaf Construction Ltd., \$67,000; payments, \$10,231.22; to date, \$54,004.68.			
Surface sealing of runways and taxiways		20,000 00	
Neepawa, Man.—Complete standard lighting on 3 runways and taxiway			
		8,000 00	5,535 39

Note.—Except where stated otherwise, all contracts are on a unit price basis and the amount of the contract is the estimated amount.

	Estimates	Allotments	Expenditures
Acquisition or Construction of Buildings, Works and Structures, including Acquisition of Land:— <i>Continued</i>			
The Pas, Man.—			
Construction of 4 staff dwellings		82,000 00	78,791 25
Contract, cost plus fixed fee of \$1,600; Matthews Construction Co., \$54,503.40; payments, including final payment, \$40,086.89.			
Materials purchased for the contractor: North American Buildings Ltd., 4 prefabricated homes, \$19,257.61.			
Winnipeg, Man.—			
Construction of parking areas and taxi strips		290,000 00	238,871 58
Contract: Commonwealth Construction Co. Ltd., \$182,197.26; payment in full.			
Materials purchased for contractor: Canada Cement Co. Ltd., portland cement, \$33,997.94; Husky Oil and Refining Ltd., asphalt, \$11,284.15.			
Repairs to war surplus hangar	7,500 00		5,307 60
Purchase of land	9,000 00		8,855 10
Michael and Mary Shymanski received \$8,000 for land.			
Relocation of road serving municipalities		6,000 00	3,857 94
Contract: John E. Chattan, \$11,158.20; payments, including final payment, \$3,857.94.			
Dafoe, Sask.—			
Complete standard lighting on runways and taxiways		5,000 00	3,944 05
Construction of 1 staff dwelling for aerodrome keeper		15,000 00	
Regina, Sask.—			
Repairs to runways and taxiways	28,000 00		90 00
Repairs to war surplus hangar	7,500 00		5,164 58
Saskatoon, Sask.—			
Repairs to war surplus hangar	7,500 00		5,655 78
Complete lighting on runways 14-32 and 8-26.....	5,000 00		4,494 51
Reconstruction of taxiway and parking apron.....	210,500 00		19,588 35
Contract: Brabant Brothers Ltd., \$215,000; payments, \$12,528.83.			
Items under \$5,000	27,900 00		24,307 40
	1,089,900 00		630,751 31
Edmonton District			
Calgary, Alta.—			
Completion of N-S runway and taxiway strip.....	50,000 00		14,095 93
Complete standard lighting approaches 16 and 34..	1,500 00		65 00
Rehabilitation of duct system and lighting on runway 16-34	7,000 00		4,274 64
Install standby power plant	12,000 00		9,107 73
Construction of building for standby power plant..	2,750 00		2,709 54
Contract: Dutton Brothers and Co., \$13,313.62; payments, including final payment, \$2,704.64.			
Construction of entrance road to new Administration building	15,500 00		
Construction of E-W runway	870,000 00		768,731 73
Contract: Dutton Brothers and Co., \$1,532,422.54; payments, including final payment, \$716,224.44.			
Materials purchased for contractor: Imperial Oil Ltd., asphalt, \$39,664.60.			

NOTE.—Except where stated otherwise, all contracts are on a unit price basis and the amount of the contract is the estimated amount.

	Estimates	Allotments	Expenditures
Acquisition or Construction of Buildings, Works and Structures, including Acquisition of Land:— <i>Continued</i>			
Cowley, Alta.—			
Completion of construction of airport building....		33,000 00	32,688 80
Contract: Oland Construction Co., \$38,282.68; payments, including final payment, \$32,688.80.			
Install sewer and water system for airport buildings		5,000 00	3,784 41
Edmonton, Alta.—			
Complete standard lighting on approach 33.....		8,000 00	5,740 41
Construction of 3 staff dwellings for Air Service Personnel		45,000 00	32,505 79
Embaras, Alta.—Construction of 1 staff dwelling for aerodrome keeper		11,000 00	6,617 66
Fort McMurray, Alta.—Improvements to landing strip		10,000 00	1,893 45
Lac La Biche, Alta.—			
Construction of equipment building		46,000 00	35,494 59
Provision of waterworks, sewerage and electrical systems		13,000 00	8,382 33
Construction of staff dwelling for aerodrome keeper		15,000 00	11,781 00
Contract (with respect to the 3 items above): Alberta Construction Co., \$66,000; payments, \$52,275.59.			
Lethbridge, Alta.—			
Land purchase, settlements, etc.		20,000 00	
Install standby power plant		10,500 00	9,152 32
Repairs to runways		20,000 00	10,544 49
Contract: O'Sullivan Construction Co., \$23,269.10; payments, including final payment, \$7,292.71.			
Complete construction of power house.....		7,000 00	4,298 41
Contract: Bird Construction Co. Ltd., \$21,308.41; payments, including final payment, \$4,298.41.			
Medicine Hat, Alta.—			
Construction of extension to runway for DC3 operations		175,500 00	111,266 41
Contract: Standard Gravel and Surfacing Co., Ltd., \$81,500; payments, \$71,097.28.			
Materials purchased for contractor: British American Oil Co. Ltd., asphalt, \$8,825.71; Imperial Oil Ltd., asphalt, \$9,026.14.			
Completion of lighting on taxiway		8,000 00	7,663 53
Penhold, Alta.—Modification of sewerage system....		9,000 00	6,053 80
Vulcan, Alta.—			
Alterations to caretaker's dwelling		5,000 00	540 78
Reconditioning runways and parking areas		20,000 00	13,272 72
Contract: Mannix-O'Sullivan Paving Co. Ltd., \$8,208.14, payment in full.			
Materials purchased for contractor: The Flintkote Co. of Canada Ltd., asphalt, \$5,010.98.			
Whitehorse, Y.T.—			
Construction of water main, asphalt road, improvements to heating system and street lighting....		6,000 00	1,971 37
Contract, cost plus fixed fee of \$5,456: Alberta Construction Co., \$82,038.37; payments, including final payment, \$9,785, of which \$7,813.63 was paid from Vote 510.			
Fort Resolution, N.W.T.—			
Complete water supply and distribution system ...		6,000 00	89 70
Improvements to landing strip		7,500 00	
Construction of 1 staff dwelling for airport manager		11,000 00	5,761 51

Note.—Except where stated otherwise, all contracts are on a unit price basis and the amount of the contract is the estimated amount.

	Estimates	Allotments	Expenditures
Acquisition or Construction of Buildings, Works and Structures, including Acquisition of Land:— <i>Continued</i>			
Fort Smith, N.W.T.—			
Complete 4 staff dwellings and construction of 1 new staff dwelling for Air Services Personnel ...		39,000 00	37,602 24
Install waterworks and sewerage system		10,000 00	7,891 23
Improvements of landing strip		8,000 00	
Acquisition of staff house		11,000 00	
Completion of erection of CCC huts for Air Service Personnel		9,500 00	9,342 18
Hay River, N.W.T.—			
Complete construction of war type huts for living accommodation		10,800 00	9,132 71
Improvements to landing strip		7,000 00	
Norman Wells, N.W.T.—Acquisition of staff house..		11,000 00	
Yellowknife, N.W.T.—			
Construction of NS hard surface runways.....		34,000 00	8,608 97
Complete construction of 5 staff dwellings, including general improvements		85,000 00	76,531 73
Contract, cost, plus 5 per cent. plus \$1,000 per month management fee: A. M. Berry and Co., \$42,573.20; payments, including final payment, \$11,260.72.			
Construction of equipment garage		10,000 00	
Construction of 1 three-car garage		6,200 00	3,445 42
Construction of waterworks, sewers, gradings, etc., in townsite		4,000 00	
Construction of Administration Building		6,000 00	4,824 25
Installation of lighting on runway, landing strip and taxiway		15,000 00	
Items under \$5,000		51,800 00	14,871 54
		1,768,550 00	1,380,738 32
Vancouver District			
Abbotsford, B.C.—Completion of standard lighting and flightway clearing on approach 06		6,000 00	5,815 62
Comox, B.C.—			
Conversion of surplus RCAF buildings for living accommodation for Air Services Personnel		32,000 00	25,946 47
Contract: A. W. Rigler, \$23,926.37; payment in full.			
Dog Creek, B.C.—			
Conversion of ex-RCAF barrack to apartments for Air Services Personnel		13,000 00	12,981 28
Contract, lump sum: Hanssen Construction Co. Ltd., \$10,455.90; payment in full including \$1,455.90, paid from "Items under \$5,000."			
Hope, B.C.—			
Complete construction of 1 staff dwelling		8,000 00	7,641 41
Contract: A. Klassen, \$12,960.75; payments, including final payment, \$7,641.41.			
Patricia Bay, B.C.—			
Seal and repair runways		35,000 00	26,859 45
Contract: Williams and Carrothers Ltd., \$21,391.21; payment in full.			
Materials purchased for the contractor: Imperial Oil Ltd., asphalt, \$5,362.54.			
Establishment of hazard beacons with power line connections		6,500 00	3,332 62
Construction and diversion of airport road		40,000 00	10,448 52
Contract: Premier Construction Co. Ltd., \$33,000; payments, \$9,062.68.			

NOTE.—Except where stated otherwise, all contracts are on a unit price basis and the amount of the contract is the estimated amount.

	Estimates	Allotments	Expenditures
Acquisition or Construction of Buildings, Works and Structures, including Acquisition of Land:— <i>Continued</i>			
Penticton, B.C.—			
Construction of new entrance road from airport to highway		18,000 00	16,641 30
Contract: Highway Construction Co. Ltd., \$19,799.60; payment in full, including \$3,188 paid from "Items under \$5,000."			
Port Hardy, B.C.—			
Renew old wood stave water supply line		48,250 00	21,105 09
Revisions to Central Heating plant		11,500 00	
Prince George, B.C.—Conversion of surplus RCAF barracks and improvements to existing building ..		25,000 00	1,286 33
Quesnel, B.C.—			
Installation of drainage system for runways		20,000 00	16,029 96
Contract, Yorston and Cunliffe Co. Ltd., \$12,181.90; payment in full.			
Repairs to hangar		1,500 00	
Construction of 1 staff dwelling for aerodrome keeper		15,000 00	
Sandspit, B.C.—			
Construction of equipment building		15,000 00	
Construction of power house		10,000 00	
Construction of 2 staff dwellings		30,000 00	13,410 55
Contract, lump sum: Fraser Valley Builders, Ltd., \$46,000; payments, \$16,847.20, including \$3,436.65 paid from Radio Services (see further on in this vote).			
Smithers, B.C.—			
Surface sealing taxiways		21,500 00	21,241 55
Contract: Hanssen Construction Co. Ltd., \$15,251.68; payment in full.			
Materials purchased for the contractor: Standard Oil Co. of B.C. Ltd., asphalt seal, \$5,470.07.			
Completion of repairs to hangar roof		5,250 00	5,210 07
Contract, cost plus fixed fee of \$900: A. F. Byers Construction Co. Ltd., \$13,028.91; payments, including final payment, \$5,210.07.			
Vancouver, B.C.—			
Widening of taxiway including lighting		92,500 00	64,524 48
Contract: The City Construction Co. Ltd., \$64,000; payments, \$49,010.80.			
Materials purchased for contractor: Evans, Coleman and Evans Ltd., portland cement, \$12,600.			
Complete installation of standby power plant		7,500 00	7,069 42
Items under \$5,000		50,000 00	35,985 52
Contract: Hanssen Construction Co. Ltd., for details see Dog Creek, B.C., above in this vote.			
Contract: Highway Construction Co., Ltd., for details see Penticton, B.C., above in this vote.			
		511,500 00	295,529 64
General			
Reconnaissance, Engineering, Investigations, Surveys, etc.		206,000 00	120,714 81
Total Field Services	9,333,760 00	9,096,650 00	6,784,333 99
Radio Services	1,999,700 00		
Moncton District			
Gander, Nfld.—Construction of Rhombic antennae ..		13,500 00	5,739 74
NOTE.—Except where stated otherwise, all contracts are on a unit price basis and the amount of the contract is the estimated amount.			

	Estimates	Allotments	Expenditures
Acquisition or Construction of Buildings, Works and Structures, including Acquisition of Land:— <i>Continued</i>			
Halifax, N.S.—			
Completion of instrument landing system construction		78,000 00	65,864 64
Contract for clearing, stumping, grading, etc.: Terminal Construction Co. Ltd., \$35,456; payments, including final payment, \$33,314.			
Contract for construction of buildings, etc.: Fundy Construction Co. Ltd., \$21,683.16; payment in full.			
Sydney, N.S.—			
Completion of instrument landing system construction		42,000 00	32,138 91
Contract: J. W. Stephens, Ltd., \$20,364.45; payment in full.			
Moncton, N.B.—			
Completion of improvements to communication facilities		40,700 00	9,839 90
Contract: Bay Construction Ltd., \$6,688.50; payments, including final payment, \$2,313.60.			
Completion of instrument landing system construction		34,000 00	29,250 48
Contract: Hub Equipment Ltd., \$29,751.36; payments, including final payment, \$25,289.16.			
Additions to Aeronautical Radio Canada communication facilities		70,500 00	54,888 57
Pennfield Ridge, N.B.—Completion of instrument landing system construction		1,000 00	105 25
Items under \$5,000		29,300 00	21,179 24
		309,000 00	219,006 73
Montreal District			
Goose, Labrador—			
Completion of improvements to communication facilities		25,000 00	2,582 91
Additions to Aeronautical Radio Canada communication facilities		36,000 00	13,894 11
Megantic, Que.—			
Completion of 2 dwellings and garage		35,000 00	29,205 91
Contract: Williams Construction Co. Ltd., \$25,709.35; payment in full.			
Mont Joli, Que.—			
Completion of 2 dwellings and garage		36,000 00	34,876 42
Contract: Eugene Ross, \$33,999.21; payment in full.			
Montreal, Que.—			
Completion of improvements to communication facilities		45,500 00	14,473 25
Contract: J. L. E. Price & Co. Ltd., \$10,982.50; payments, including final payment, \$4,725.61.			
Additions to Aeronautical Radio Canada communication facilities		5,200 00	211 13
Completion of 2 dwellings and garage		9,000 00	7,545 74
Contract: The Tower Co. Ltd., \$29,995; payments, including final payment, \$7,455.40.			
Construction of Omni Radio Range		39,000 00	4,301 47
Items under \$5,000		13,000 00	4,291 61
		243,700 00	111,382 55

NOTE.—Except where stated otherwise, all contracts are on a unit price basis and the amount of the contract is the estimated amount.

	Estimates	Allotments	Expenditures
Acquisition or Construction of Buildings, Works and Structures, including Acquisition of Land:— <i>Continued</i>			
Toronto District			
London, Ont.—Completion of instrument landing system construction		7,000 00	4,939 04
Nakina, Ont.—Construct 2 dwellings		13,000 00	7,307 72
Ottawa, Ont.—Completion of instrument landing system construction		7,000 00	375 00
Pagwa, Ont.—			
Construct 3 dwellings		31,000 00	19,333 87
Contract, lump sum: Melville Forbes, \$32,000; payments, \$13,153.19.			
Toronto, Ont.—			
Relocate portions of instrument landing system for extension of runway 32		14,000 00	4,591 20
Construction of fan marker at Inglewood		8,000 00	5,856 40
Contract: Pullam Construction Ltd., \$5,426.05; payment in full.			
Construction of remote receiver station		43,000 00	33,520 50
Contract: Pullam Construction Ltd., \$8,106.24; payment in full.			
Construction of 3rd instrument landing system (runway 10)		40,000 00	10,758 60
Contract, lump sum: Pullam Construction Ltd., \$10,473.50; payment in full.			
Warton, Ont.—			
Construction of 5 car garage		7,000 00	6,971 34
Contract: Melville Forbes, \$6,781.95, payment in full.			
Windsor, Ont.—			
Completion of instrument landing system construction		34,000 00	22,941 57
Contract: Sterling Construction Co. Ltd., \$23,500; payments, \$15,576.52.			
Items under \$5,000		31,200 00	20,228 23
		235,200 00	136,823 47
Winnipeg District			
Fort William (Lakehead), Ont.—			
Completion of instrument landing system construction		14,300 00	9,103 69
The Corporation of the Municipality of Neebing, Ont., received \$5,340 for land.			
Construction of remote receiver and transmitter station		31,000 00	218 57
Kenora, Ont.—Construction of 1 dwelling		13,500 00	
Churchill, Man.—			
Construction of 4 apartments, range building and garage		56,700 00	31,700 75
Reconstruction of power and control facilities		24,000 00	845 85
Rivers, Man.—			
Reconstruction of access road to radio range		13,000 00	7,483 44
Contract: Cowan Construction Co. Ltd., \$7,483.44; payment in full.			
The Pas, Man.—Completion of power and control line to radio range		22,000 00	18,576 74
Winnipeg, Man.—Construct 4 car garage		5,000 00	
Broadview, Sask.—			
Construction of 1 dwelling, garage and miscellaneous improvements		21,000 00	879 95
Reconstruction of road		5,000 00	1,467 58

NOTE.—Except where stated otherwise, all contracts are on a unit price basis and the amount of the contract is the estimated amount.

	Estimates	Allotments	Expenditures
Acquisition or Construction of Buildings, Works and Structures, including Acquisition of Land:— <i>Continued</i>			
Moose Jaw, Sask.—			
Construction of radio beacon		17,000 00	3,548 42
Contract: Harvey Lunam Construction Co., \$6,500; payments, \$2,991.82.			
Prince Albert, Sask.—			
Construction of radio beacon		17,000 00	4,030 08
Contract: Harvey Lunam Construction Co., \$6,000; payments, \$3,010.72.			
Items under \$5,000		65,800 00	30,174 12
		305,300 00	108,029 19
Edmonton District			
Edmonton, Alta.—			
Completion of instrument landing system construction		44,000 00	19,374 89
Contract: Yukon Construction Co., \$26,000; payments, \$12,069.85.			
Turner Valley, Alta.—			
Construction of radio beacon		12,000 00	2,898 59
Contract: Hornstrom Brothers, \$7,000; payments, \$1,230.12.			
Whitecourt, Alta.—			
Completion of barracks conversion		5,000 00	4,930 06
Contract: Alberta Construction Co., \$23,528.23; payments, including final payment, \$4,930.06.			
Beaton River, B.C.—Construction of 4 houses		22,000 00	
Fort Nelson, B.C.—			
Completion of 4 dwellings and construction of 2 additional dwellings		120,000 00	91,702 36
Construction of a radio range building and associated works		16,000 00	9,144 40
Contract, cost plus fixed fee of \$600: Poole Construction Co. Ltd., \$9,076.55; payment in full.			
Fort St. John, B.C.—			
Construct 5 houses and convert barracks to 3 apartments		147,000 00	29,324 65
Contract: W. T. Lambly, \$12,316.99; payments, including final payment, \$5,036.23.			
Dawson City, Y.T.—Surveys for range and communication stations		5,000 00	4,112 36
Teslin, Y.T.—Construct 4 houses		50,000 00	44,741 63
Watson Lake, Y.T.—			
Completion of 5 houses		13,200 00	13,120 84
Contract, cost plus fixed fee of \$4,720: Alberta Construction Co., \$64,513.86; payments, including final payment, \$12,927.59.			
Whitehorse, Y.T.—			
Construction of 4 houses and 1 apartment and associated services		51,400 00	28,404 00
Contract: Northern Construction Co. & J. W. Stewart Ltd., \$94,000; payments, \$28,404.			
Yellowknife, N.W.T.—Improvements to dwellings, roads and power lines		15,000 00	1,183 80
Items under \$5,000		22,700 00	15,082 55
		523,300 00	264,020 13
Vancouver District			
Abbotsford, B.C.—			
Completion of conversion of barracks to 4 apartments		21,000 00	19,783 39
Contract: Fraser Valley Builders Ltd., \$21,351.86; payments, including final payment, \$19,560.86.			

NOTE.—Except where stated otherwise, all contracts are on a unit price basis and the amount of the contract is the estimated amount.

	Estimates	Allotments	Expenditures
Acquisition or Construction of Buildings, Works and Structures, including Acquisition of Land:—<i>Concluded</i>			
Cape St. James, B.C.—Acquisition of 2 prefabricated buildings		7,000 00	
Dog Creek, B.C.—Relocate road to range		1,000 00	
Kimberley, B.C.—			
Improve road to range and construct road to Moyle Lake fan marker		16,000 00	1,147 50
Contract: A. G. Bayes, \$16,000; payments, \$1,147.50.			
Construct 4 dwellings		60,000 00	14,494 00
Contract: Robert Nelson Contracting Co., \$60,000; payments, \$14,295.33.			
Mount Hayes, B.C.—Revisions to power-control lines		14,000 00	13,435 25
Princeton, B.C.—			
Construct 6 dwellings		90,000 00	9,428 40
Contract: Richmond Construction Co., \$80,000; payments, \$9,428.40.			
Relocate range power and control line.....		10,000 00	5,561 73
Prince Rupert, B.C.—Construction of homing beacon in vicinity of Grindstone on Digby Island		20,000 00	33 12
Sandspit, B.C.—			
Construct remote transmitter Station		40,000 00	13,745 77
Contract: Fraser Valley Builders, for details see Field Services above in this vote.			
Vancouver, B.C.—			
Construct remote receiver station		58,500 00	37,497 40
Contract: Hanssen Construction Co. Ltd., \$8,000; payments, \$3,824.49.			
Items under \$5,000		33,500 00	23,371 83
		371,000 00	138,498 39
General			
Instrument landing system, power and control line materials		95,000 00	39,986 04
Ottawa Experimental Construction (including very high frequency omni range)		16,000 00	13,840 17
General erection of radio range towers at various stations		4,300 00	4,278 46
		115,300 00	58,104 67
Total Radio Services	1,999,700 00	2,102,300 00	1,035,865 13
Acquisition of Equipment—			
Field Services	547,915 00		
Moncton District			
Gander, Nfld.—Purchase of 2 pumps and 6 motor vehicles		20,000 00	9,314 05
Sydney, N.S.—Rotary type snow-blower		14,000 00	13,712 70
Items under \$5,000		30,200 00	28,787 39
		64,200 00	51,814 14
Montreal District			
Goose, Labrador—Acquisition of school bus		6,000 00	
Seven Islands, Que.—			
Four-wheel drive truck with one-way plow		12,500 00	11,553 16
Acquisition of snow blower		30,100 00	29,688 75
Items under \$5,000		16,950 00	11,228 41
General—De Havilland Beaver Aircraft		36,000 00	35,799 20
		101,550 00	88,269 52

NOTE.—Except where stated otherwise, all contracts are on a unit price basis and the amount of the contract is the estimated amount.

	Estimates	Allotments	Expenditures
<i>Acquisition of Equipment—Continued</i>			
Toronto District			
Killaloe, Ont.—Crawler tractor (50 H.P.)		10,000 00	8,457 00
Porquis Junction, Ont.—Crawler tractor (50 H.P.) ..		10,000 00	8,466 50
Toronto, Ont.—Four-wheel drive dump truck with plow and wing (5 ton)		12,000 00	12,000 00
Items under \$5,000		23,950 00	21,593 13
General—De Havilland Beaver Aircraft		35,250 00	35,225 60
		91,200 00	85,742 23
Winnipeg District			
Items under \$5,000		8,615 00	8,566 86
General—De Havilland Beaver Aircraft		35,550 00	35,516 60
		44,165 00	44,083 46
Edmonton District			
Yellowknife, N.W.T.—			
Rock-crushing plant with power unit		35,000 00	
Power shovel		30,000 00	
Items under \$5,000		23,100 00	20,777 82
General—De Havilland Beaver Aircraft		40,000 00	38,167 20
		128,100 00	58,945 02
Vancouver District			
Princeton, B.C.—Crawler tractor (50 H.P.)		9,000 00	7,278 00
Items under \$5,000		17,800 00	13,288 54
		26,800 00	20,566 54
General			
Acquisition of 1 Douglas DC-3 Aircraft		185,000 00	185,000 00
Acquisition of crash fire trucks (for use at airports served by schedule passenger service)		77,000 00	67,275 44
De Havilland Beaver Aircraft		5,200 00	5,194 80
Items under \$5,000		6,600 00	1,214 02
		273,800 00	258,684 26
Total Field Services	547,915 00	729,815 00	608,106 17
Radio Services	935,600 00		
Moncton District			
Gander, Nfld.—Acquisition of transmitter and frequency shift equipment		32,000 00	14,161 61
General—Acquisition of dwelling furniture		13,000 00	10,687 68
		45,000 00	24,849 29
Montreal District			
Goose, Labrador—Acquisition of frequency shift teletype equipment		14,000 00	5,697 21
Montreal, Que.—Acquisition of frequency shift tele- type equipment		10,000 00	5,988 96
General—Acquisition of dwelling furniture		17,000 00	6,874 77
		41,000 00	18,560 94
Toronto District			
General—Acquisition of dwelling furniture		5,000 00	1,684 28
Winnipeg District			
Prince Albert, Sask.—Acquisition of transmitter for radio beacon		6,000 00	251 40
General—Acquisition of dwelling furniture		32,000 00	17,124 38
		38,000 00	17,375 78
Edmonton District			
General—Acquisition of dwelling furniture		49,000 00	32,481 41
Vancouver District			
General—Acquisition of dwelling furniture		19,000 00	17,850 09
General			
Acquisition of instrument landing system Radio equipment		242,000 00	61,668 22
Acquisition of standard motor vehicles and snow- mobiles		48,700 00	40,063 89

	Estimates	Allotments	Expenditures
Acquisition of Equipment—Concluded			
<i>General—Concluded</i>			
Acquisition of apparatus required for servicing			
Departmental aircraft radio equipment		27,000 00	1,818 79
Acquisition of test equipment and tools		32,000 00	16,994 98
Acquisition of very high frequency receivers and transmitters for range stations		116,000 00	8,560 02
Acquisition of receiver switching panels for range stations		50,000 00	
Acquisition of low frequency transmitters		15,000 00	14,695 69
Acquisition of high frequency communication transmitters		70,000 00	
		600,700 00	143,801 69
Total Radio Services	935,000 00	797,700 00	256,603 38
Sundries	225,069 00	225,069 00	208,005 23
	<u>\$ 13,546,801 00</u>	<u>\$ 13,546,801 00</u>	<u>\$ 9,399,743 07</u>

As at March 31, 1950, there were 168 salaried employees being paid from this vote, of whom 25 were permanent and 143 temporary.

Transfer from Vote 673 (Department of Finance) To authorize and provide for payment in respect to matters supplementary to the terms of Union of Newfoundland with Canada—Airways and Airports—Civil Aviation Service—Capital

Expenditures re Gander Airport—

To reimburse Newfoundland for payments made under Article 2 of the Agreement effective March 31, 1946, between the United Kingdom, Canada and Newfoundland, providing for the purchase by Newfoundland of buildings and Royal Canadian Air Force equipment	666,000 00
To reimburse Newfoundland for payments made by Newfoundland to the United Kingdom for buildings and equipment taken over from the Royal Air Force	200,000 00
To pay to Newfoundland, two-thirds of the expenditure (<i>less recoveries</i>) at Gander Airport from April 2, 1945, to March 31, 1949, in respect of expenditures made by Newfoundland for the conversion of buildings to civil use, runway improvements and the replacement or expansion of plant and equipment	663,964 99
	<u>\$1,529,964 99</u>

The above transfer was authorized by Treasury Board Minute, T.B.389483, May 17, 1950, which directed that the expenditures from Vote 673 (Department of Finance) should be shown in the Public Accounts of Canada by the Departments administering the various services or supplies acquired from Newfoundland.

Votes 499 and 721 Airways and Airports—Operation and Maintenance—Civil Aviation Services

	Estimates	Allotments	Expenditures
Salaries and Wages	3,640,759 00	3,640,759 00	3,277,128 68
Allowances	28,740 00	61,740 00	61,628 99
Travelling Expenses	176,520 00	176,520 00	166,513 90
Telephones, Telegrams and Postage	56,014 00	56,014 00	49,557 23
Printing, Stationery and Office Equipment	25,875 00	26,875 00	26,437 17
Materials and Supplies	2,732,686 00	2,732,686 00	2,484,896 53
Freight, Express and Cartage	141,505 00	141,505 00	47,555 72
Light, Power and Water	167,100 00	167,100 00	137,436 95
Repairs and Upkeep of Buildings, Works and Structures	176,675 00	117,675 00	28,901 12
Repairs and Upkeep of Equipment	334,995 00	334,995 00	61,528 84
A Professional and Special Services	100,000 00	100,000 00	63,454 34
Sundries	38,781 00	63,781 00	63,430 55
	<u>\$7,619,650 00</u>	<u>\$7,619,650 00</u>	<u>\$6,468,470 02</u>

As at March 31, 1950, there were 600 salaried employees being paid from this vote, of whom 84 were permanent and 516 temporary.

The following employees were granted educational leave with pay and a tuition fee of \$20 each was paid by the Department, under authority of P.C. 8/3600, August 13, 1948: A. A. Crochetiere, H. R. Press and J. R. Wright.

A Trans-Canada Air Lines received \$13,370.68 under authority of P.C. 295, January 30, 1948, towards the cost of operation of the Kinross Airport, Michigan, U.S.A.

The following is a statement of expenditures and revenues by Districts:

	Expenditures	Revenues
Headquarters—Administration	293,247 14	
Districts:		
Gander	2,878,899 52	2,798,111 99
Moncton	217,990 29	83,836 73
Montreal	1,275,097 58	506,259 07
Toronto	713,773 90	317,539 58
Winnipeg	251,739 26	31,637 76
Edmonton	449,843 95	36,470 15
Vancouver	387,878 38	42,338 95
	<u>\$6,468,470 02</u>	<u>\$3,816,194 23</u>

The principal sources of revenue were as follows: aircraft landing fees, \$1,399,559.56; aircraft parking, \$17,480.13; aircraft servicing, \$10,938.32; hangar rentals, \$229,308.37; office, shop and garage rentals, \$189,267.42; rental of living quarters, \$170,703.77; other rentals, \$53,774.70; gasoline and oil concessions, \$268,522.70; taxi concessions, \$20,378.58; other concessions, \$16,248.90; terminal charges, \$187,526.97; power service, \$30,476.40; telephone service, \$41,461.29; operation of dining halls, restaurants and bars, \$509,994.97; hotel accommodation, \$96,036.11; mess receipts, \$190,257.22; bus operation, \$16,868.04; laundry and dry cleaning plant, \$44,242.77; heating and electricity, \$158,343.59; bakery, \$34,774.29; novelty shop, \$49,279.87; coal sales, \$22,360.89.

Votes 500 and 722 Airways and Airports—Operation and Maintenance—Radio Aviation Services

	Estimates	Allotments	Expenditures
Salaries and Wages	2,519,556 00	2,519,556 00	2,389,169 29
Overtime	15,500 00	15,500 00	14,672 78
Allowances	155,870 00	205,870 00	205,602 31
Travelling Expenses	169,180 00	169,180 00	108,940 66
Telephones, Telegrams and Postage	53,951 00	53,951 00	46,437 02
Printing, Stationery and Office Equipment	36,570 00	36,570 00	34,083 41
Materials and Supplies	648,214 00	558,214 00	479,066 75
Light, Power and Water	171,340 00	171,340 00	145,907 04
Repairs and Upkeep of Buildings, Works and Structures	127,232 00	127,232 00	26,796 49
Repairs and Upkeep of Equipment	57,175 00	57,175 00	26,129 55
Freight, Express and Cartage	77,485 00	77,485 00	50,366 16
Sundries	36,177 00	36,177 00	28,971 37
A Northwest General Purpose Teletype Circuit	66,800 00	66,800 00	65,008 20
B North Atlantic Meteorological Communications	130,000 00	127,000 00	111,759 12
C Trans-Canada Airlines Operational Traffic (Contract)	247,000 00	290,000 00	289,454 90
	<u>\$4,512,050 00</u>	<u>\$4,512,050 00</u>	<u>\$4,022,365 05</u>

As at March 31, 1950, there were 869 salaried employees being paid from this vote, of whom 479 were permanent and 390 temporary.

A The Canadian National Telegraphs, operators of the Northwest Communication System for the Department of Transport, provide and maintain for the use of the Radio Division, communication facilities equipped with teletypewriters and associated apparatus for purposes of handling various aeronautical messages at aerodromes situated between Edmonton, Alta., and the Yukon-Alaska boundary. P.C. 911 of March 6, 1948, authorized the Department to make payments from time to time to the Company at standard rates and charges adopted by the System for such facilities. Payment was made to the Company.

B Payments were made to the Anglo-American Telegraph Company for cablegram charges in respect of weather reports.

C Under international agreement, Canada is obligated to make available communications service necessary for the safety and regularity of any Trans-Atlantic aircraft in the vicinity of Canada and P.C. 584 of February 17, 1948, and P.C. 4920, September 27, 1949, authorized the Department to reimburse the Trans-Canada Air Lines for the continuing maintenance and operating cost of this service. Payment was made to the Company.

The following is a statement of expenditures and revenues by Districts, etc.:

	Expenditures	Revenues
Headquarters—Administration	124,144 58	2 85
Districts:		
Gander	339,381 14	
Moncton	465,004 86	33,749 36
Montreal	559,814 23	52,317 20
Toronto	375,232 52	18,314 68
Winnipeg	480,720 65	14,734 23
Edmonton	672,350 91	75,185 88
Vancouver	539,493 94	45,990 43
Northwest General Purpose Teletype Circuit	65,008 20	
North Atlantic Meteorological Communications	111,759 12	
Trans-Canada Air Lines Operational Traffic (Contract)	289,454 90	
	<u>\$4,022,365 05</u>	<u>\$ 240,294 63</u>

The principal sources of revenues were as follows: rentals, \$99,201.21; power service, \$21,261.87; mess receipts, \$15,936.93; radio commercial message tolls, \$28,726.71 and air-ground radio service, \$75,103.84.

Votes 501, 723 and 922 Airways and Airports—Operation and Maintenance—Airway and Airport Traffic Control

	Estimates	Allotments	Expenditures
Salaries	494,295 00	549,295 00	548,359 40
Allowances	4,500 00	4,500 00	4,367 80
Travelling Expenses	18,000 00	16,500 00	16,259 99
A Telephones, Telegrams and Postage	435,809 00	401,309 00	401,000 29
Printing, Stationery and Office Equipment	5,750 00	4,250 00	3,428 03
Materials and Supplies	23,475 00	13,975 00	13,747 55
Freight, Express and Cartage	2,550 00	550 00	50 50
Light, Power and Water	3,510 00	3,510 00	2,312 72
Repairs and Upkeep of Equipment	5,600 00	600 00	375 98
Sundries	3,585 00	2,585 00	1,593 71
	<u>\$ 997,074 00</u>	<u>\$ 997,074 00</u>	<u>\$ 991,495 97</u>

As at March 31, 1950, there were 208 salaried employees being paid from this vote, of whom 92 were permanent and 116 temporary.

A Includes the following payments for inter-phone communication facilities: Bell Telephone Company of Canada, \$13,786.41; Canadian National Railways, \$228,846.85; Canadian Pacific Railway Company, \$120,546.47.

The following is a comparative statement of expenditures by Airport Districts:

	1949-50	1948-49
Headquarters—Administration	398,106 94	396,104 28
Districts:		
Gander	54,985 22	
Moncton	100,219 67	93,760 90
Montreal	83,855 09	68,348 37
Toronto	104,942 02	108,322 39
Winnipeg	79,566 92	64,092 21
Edmonton	100,318 05	102,342 63
Vancouver	69,502 06	70,437 90
	<u>\$ 991,495 97</u>	<u>\$ 903,408 68</u>

Vote 502 Grants to Organizations for the development of Civil Aviation, in the amounts detailed in the Estimates

	Estimates	Allotments	Expenditures
Grant to Royal Canadian Flying Clubs Association	10,000 00	10,000 00	10,000 00
Grant to National Research Council	50,000 00	50,000 00	50,000 00
A Grants to Flying Clubs, Flying Schools and Student Pilots ..	250,000 00	250,000 00	148,000 00
	<u>\$ 310,000 00</u>	<u>\$ 310,000 00</u>	<u>\$ 208,000 00</u>

A To furnish the proper encouragement with respect to the development of civil aviation and to ensure a standard of flying adequate for public safety, P.C. 5518, November 30, 1948, authorized that financial assistance be provided to approved flying clubs or schools and to flying training students as follows:

- (i) A flying club or school to receive \$100 for each individual granted a private pilot's licence obtained at the club or school. Payment to be dependent upon the club or school being in good standing with the Royal Canadian Flying Clubs Association, the Air Industries and Transport Association or another association approved by the Minister of Transport. Furthermore, the club or school will be required to be duly certificated by the Department and to provide instruction in accordance with the standard approved by the Department.
- (ii) Each individual, who obtains a private pilot's licence, in the manner above mentioned, will receive \$100.
- (iii) Each individual who qualifies for the aforesaid grant to students, provided he is a male British subject and is accepted for entry into the R.C.A.F. Reserve or the R.C.A.F. Auxiliary, an additional grant of \$100.

Payments of \$1,000 or over to Flying Clubs or Flying Schools were made to: Aero Club of British Columbia, \$4,401.14; Atlas Aviation Ltd., \$1,382.89; Associated Airways Ltd., \$1,000; Bradley Flying Services, \$1,665.76; B.C. Airlines Ltd., \$1,200; Calgary Flying Club, \$1,000; Central Airways Company, \$4,880; Champlain Air Services, \$1,300; Curtis-Reid Flying Services Ltd., \$2,000; Edmonton Flying Club, \$5,300; Gillies Flying Services, \$1,300; Kingston Flying Club, \$1,050; Kootenay Air Services Ltd., \$1,100; Lethbridge Flying Club, \$2,150; Leavens Bros. Air Services, \$3,600; Laurentide Aviation Ltd., \$1,800; Ontario County Flying Club, \$1,300; Smith Airways, \$1,300; Saskatoon Flying Club, \$1,000; Vancouver U Fly Ltd., \$5,260.67; Western Airmotive Ltd., \$4,700; Winnipeg Flying Club, \$1,850.

Payments to student pilots who obtained private pilots' licences and to those who joined the R.C.A.F. Reserve were \$73,850 and \$300 respectively.

Vote 503 Contributions, subject to the approval of the Governor in Council, to assist municipalities to improve existing airports, the sites of which have been provided by such municipalities (Revote \$164,000)

	Estimates	Allotments	Expenditures
Municipal Corporation, Forestville, Que.	25,000 00		
Municipal Corporation of the Village of Gaspé, Que.	25,000 00	25,000 00	
Municipality of Granby, Que.	25,000 00	25,000 00	
Municipality of Grindstone, Que.	25,000 00	25,000 00	
Municipality of Havre Aubert, Que.	25,000 00	25,000 00	25,000 00
Municipality of Havre St. Pierre, Que.	25,000 00	25,000 00	
Municipal Corporation of the Township of Pelee, Ont.	4,000 00	4,000 00	
Municipal Corporation of Pentecote, Que.	25,000 00	25,000 00	
Municipal Corporation of Rivière du Loup, Que.	35,000 00	26,000 00	
Municipal Corporation of Towns of Rouyn-Noranda, Que.	25,000 00	25,000 00	25,000 00
Municipal Corporation of the Town of Val d'Or, Que.	25,000 00	25,000 00	25,000 00
Municipal Corporation of the Town of Flin Flon, Man.		9,000 00	8,471 45
Municipal Corporation of Chilliwack, B.C.		25,000 00	13,825 30
	<u>\$ 264,000 00</u>	<u>\$ 264,000 00</u>	<u>\$ 97,296 75</u>

Vote 504 To provide for a Dominion contribution to the improvement and reconstruction of the road between Patricia Bay Airport, Vancouver Island, and the city limits of Victoria, B.C., subject to the completion of an agreement between the Dominion and the Province of British Columbia. \$ 150,000 00
Expenditures nil

The above agreement was not completed.

Vote 505 To authorize contribution of an amount not exceeding \$30,420 to the State of Michigan, U.S.A., Department of Aeronautics, towards the cost of operation and maintenance of certain airways facilities at Grand Marais, Michigan, for use of Canadian aircraft		
Expenditures.....	\$	30,420 00
		<u>30,420 00</u>

Vote 506 Contribution to the International Civil Aviation Organization as Canada's portion of the financial assistance to the Government of Iceland in respect of the provision, operation and maintenance of certain Air Navigation Services.....		
Expenditures.....	\$	48,000 00
		<u>37,078 77</u>

Vote 624 Contribution to the Government of Denmark as Canada's share in the joint support of North Atlantic Air Navigation facilities in the Faroes and Greenland.....		
Expenditures.....	\$	174,967 00
		<u>174,311 43</u>

Vote 507 Northwest Communication System—Additions and Betterments, including transport equipment—Capital—Formerly under Demobilization and Reconversion Estimates

	Estimates	Allotments	Expenditures
Acquisition or Construction of Buildings, Works and Structures	418,890 00	421,863 00	421,859 14
Acquisition of Equipment	81,110 00	78,137 00	78,126 82
	<u>\$ 500,000 00</u>	<u>\$ 500,000 00</u>	<u>\$ 499,985 96</u>

Payments were made to the Canadian National Telegraph Company, the operating company.

Vote 508 Northwest Communication System—To provide for the difference between the expenditures for operation and maintenance and revenue accruing from operations during the year ending March 31, 1950—Formerly under Demobilization and Reconversion Estimates.....		
Expenditures.....	\$	343,016 00
		<u>\$ 54,310 26</u>

The Northwest Communication System is operated by the Canadian National Telegraph Company for the Department and the vote is provided to pay the current operating deficit.

The operating expenditures for the fiscal year amounted to \$1,136,914.18 and the operating revenues totalled \$1,082,603.92, resulting in a deficit of \$54,310.26.

Vote 520 Airways and Airports—Operation and Maintenance of Municipal and Other Airports

	Estimates	Allotments	Expenditures
Salaries and Wages	258,003 00	258,003 00	228,698 06
Travelling Expenses	4,500 00	4,500 00	2,987 66
Telephones, Telegrams and Postage	2,300 00	2,300 00	1,707 11
Printing, Stationery and Office Equipment	1,125 00	1,125 00	706 85
Materials and Supplies	89,725 00	89,725 00	79,796 45
Freight, Express and Cartage	2,200 00	2,200 00	786 34
Light, Power and Water	45,350 00	25,350 00	23,422 43
Repairs and Upkeep of Buildings, Works and Structures....	27,850 00	13,850 00	9,159 09
Repairs and Upkeep of Equipment	19,860 00	19,860 00	3,791 59
Subsidies	64,000 00	96,000 00	95,583 33
Sundries	15,887 00	17,887 00	17,398 60
	<u>\$ 530,800 00</u>	<u>\$ 530,800 00</u>	<u>\$ 464,037 51</u>

As at March 31, 1950, there were 71 salaried employees being paid from this vote, of whom 7 were permanent and 64 temporary.

A Subsidies towards the cost of airport operation and maintenance were made under authority of individual Orders in Council to the following cities: Brandon, \$12,833.33; Calgary, \$18,750; Edmonton, \$25,000; Medicine Hat, \$7,000; Moose Jaw, \$7,000; Prince Albert, \$5,000; Vancouver, \$20,000.

The following is a statement of expenditures and revenues by Airport Districts:

	Expenditures	Revenues
Districts:		
Moncton	34,374 77	11,199 39
Toronto	113,114 57	26,474 44
Winnipeg	178,677 55	150,974 43
Edmonton	110,792 72	34,656 27
Vancouver	27,377 90	
	<u>\$ 464,037 51</u>	<u>\$ 223,304 53</u>

The principal sources of revenue were as follows: Aircraft landing fees, \$117,640.51; gasoline and oil concessions, \$46,599.43; hangar rental, \$23,898.07; office, shop and garage rentals, \$16,581.16; other rentals, \$8,980.29, and aircraft parking, \$2,611.70.

Votes 521 and 625 Airways and Airports—Care, Operation and Maintenance of Royal Canadian Air Force Airfields transferred to the Department of Transport

	Estimates	Allotments	Expenditures
Salaries and Wages	253,232 00	277,995 15	277,995 15
Allotted from Vote 89, Salaries, etc.	1,457 55	1,457 55	1,457 55
Allowances	12,180 00	9,933 95	9,933 95
Travelling Expenses	3,225 00	6,248 95	6,248 95
Telephones, Telegrams and Postage	3,075 00	2,467 02	2,467 02
Printing, Stationery and Office Equipment	1,300 00	566 87	566 87
Materials and Supplies	136,435 00	149,195 14	149,195 14
Freight, Express and Cartage	4,875 00	2,340 07	2,340 07
Light, Power and Water	50,300 00	49,556 72	49,556 72
Repairs and Upkeep of Buildings, Works and Structures	32,300 00	6,742 79	6,742 79
Repairs and Upkeep of Equipment	11,950 00	2,808 33	2,808 33
Professional and Special Services	20,000 00	21,174 31	21,174 31
Sundries	4,200 00	4,042 70	4,042 70
	<u>\$ 534,529 55</u>	<u>\$ 534,529 55</u>	<u>\$ 534,529 55</u>

As at March 31, 1950, there were 73 salaried employees being paid from this vote, of whom 12 were permanent and 61 temporary.

The following is a statement of expenditures and revenues by Airport Districts:

	Expenditures	Revenues
Districts:		
Moncton	272,286 76	44,498 74
Montreal	77,206 61	43,899 07
Toronto	11,418 16	2 00
Edmonton	17,294 72	2,002 00
Vancouver	156,323 30	40,825 11
	<u>\$ 534,529 55</u>	<u>\$ 131,226 92</u>

The principal sources of revenue were as follows: aircraft landing fees, \$41,616.20; gasoline and oil concessions, \$11,704.38; hangar rentals, \$34,179.15; aircraft parking, \$3,130.71; office, shop and garage rentals, \$11,270.03; other rentals, \$9,600.49, and power service, \$9,773.32.

Exchequer Court Awards—Exchequer Court Act, c. 34, R.S. (Care, Operation and Maintenance of R.C.A.F. Airfields transferred to Department of Transport, Edmonton District)	\$ 750 00
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This payment was in connection with a petition of right by Robert Hadden, Aldersyde, Alberta, for (a) damages for being deprived of a crop planted by him on certain land at Frank Lake Aerodrome; (b) return of a deposit of \$250 tendered for the cropping rights and (c) payment for certain work at the aerodrome.

The award was for \$1,000 and the amount of the deposit, which had been held in suspense, was applied in partial payment.

Vote 522 North East (Crimson) Staging Route—Maintenance of Airfields

	Estimates	Allotments	Expenditures
Temporary Assistance and Wages	10,305 00	9,565 00	9,227 15
Allowances	1,320 00	960 00	960 00
Travelling Expenses	200 00	200 00	53 10
Materials and Supplies	6,500 00	7,600 00	5,190 94
Sundries	1,500 00	1,500 00	1,336 15
	<u>\$ 19,825 00</u>	<u>\$ 19,825 00</u>	<u>\$ 16,767 34</u>

As at March 31, 1950, there were 4 temporary salaried employees being paid from this vote.

Meteorological Division

Votes 509, 724 and 923 Meteorological Services

	Estimates	Allotments	Expenditures
Salaries and Wages	2,698,023 00	2,698,023 00	2,628,878 39
Allowances	207,340 00	207,340 00	195,104 57
Travelling Expenses	153,000 00	153,000 00	108,306 08
Telephones, Telegrams and Postage	143,000 00	143,000 00	114,081 61
A Teletype	642,000 00	642,000 00	589,635 90
Printing, Stationery and Office Equipment	145,000 00	152,000 00	151,098 88
Materials and Supplies	543,000 00	543,000 00	489,868 04
Weather Observer Contracts	46,512 00	77,512 00	76,986 58
Freight, Express and Cartage	301,500 00	261,297 67	144,904 62
Repairs and Upkeep of Buildings, Works and Structures	54,970 00	54,970 00	7,078 69
Contribution to the International Meteorological Organization	2,000 00	2,202 33	2,088 04
Sundries	40,750 00	42,750 00	42,287 84
	<u>\$4,977,095 00</u>	<u>\$4,977,095 00</u>	<u>\$4,550,319 24</u>

As as March 31, 1950, there were 1,526 salaried employees being paid from this vote, of whom 489 were permanent and 1,037 temporary.

The following employees were granted educational leave under authority of P.C. 8/3600, August 13, 1948: full pay, W. R. Fryer, G. B. Kennedy; half pay, D. P. McIntyre, F. B. Muller, J. Simwa.

A Payments of \$5,000 or over for teletype services were made to: Canadian National Railways, \$418,354; Canadian Pacific Railway Co., \$153,126.18; North American Telegraph Co., Montreal, \$7,655.32.

An advance of \$25 for travelling expenses was made in 1948-49 to R. C. Kewley who subsequently left the service and of this amount \$19.98 has been accounted for. The Department is endeavouring to recover the balance of \$5.02.

The following is a statement of expenditures and revenues by Districts, etc.:

	Expenditures	Revenues
Headquarters—Administration	900,833 07	1,137 07
Districts:		
Moncton	530,754 54	7,251 43
Montreal	662,418 35	4,841 05
Toronto	297,714 76	2,473 54
Winnipeg	451,166 54	2,770 52
Edmonton	716,017 57	12,371 49
Vancouver	399,690 47	3,148 45
Teletype	589,635 90	
Contribution to International Meteorological Organization	2,088 04	
	<u>\$4,550,319 24</u>	<u>\$ 33,993 55</u>

The principal sources of revenue were as follows: rental of living quarters, \$28,949.27; radio message tolls, \$1,494.95, and mess receipts, \$1,126.49.

Votes 510 and 725 Construction and Improvements

	Estimates	Allotments	Expenditures
Acquisition or Construction of Buildings, Works and Structures ..	509,800 00		
General			
Toronto Island, Ont.—Erection of buildings for Radiosonde training		13,500 00	
Eureka Sound, N.W.T.—Reconstruction of buildings destroyed by fire		18,300 00	18,257 19
Isaachsen Island, N.W.T.—Replace temporary generator and tractor equipment building		9,300 00	9,266 00
Mould Bay (Prince Patrick Island) N.W.T.—Replace temporary generator buildings		9,300 00	9,294 01
Resolute Bay, N.W.T.—Warehouse and five-car garage		26,000 00	25,252 88
Items under \$5,000		4,000 00	1,447 87
		80,400 00	63,517 95
Moncton District			
Gander, Nfld.—			
Conversion of Building 110 for married men's quarters		40,500 00	34,841 68
Renovation of forecast office		5,000 00	92 50
Items under \$5,000		4,500 00	
		50,000 00	34,934 18
Montreal District			
Hopedale, Labrador—Completion of staff dwellings		6,000 00	5,911 64
Contract, cost plus fixed fee of \$600: Terminal Construction Co., \$5,911.64; payment in full.			
Lake Dore, Fort MacKenzie and Indian House Lake, Que.—			
Additions to buildings and improvements to communication facilities		12,400 00	
Mecatina, Que.—			
New buildings and facilities		14,000 00	
Improvements to buildings and communication facilities...		12,000 00	
Items under \$5,000		8,600 00	3,251 87
		53,000 00	9,163 51
Winnipeg District			
Churchill, Man.—Construction of Hydrogen Generator building and combined rawinsonde tower and warehouse		7,000 00	315 57
Items under \$5,000		19,900 00	7,559 79
		26,900 00	7,875 36

DEPARTMENT OF TRANSPORT

Z-57

	Estimates	Allotments	Expenditures
Edmonton District			
Edmonton, Alta.—Building alterations		15,000 00	
Fort McMurray, Alta.—Improvements to Buildings		8,700 00	6,118 89
Wagner, Alta.—Construction of building for office and living quarters		5,000 00	
Fort Nelson, B.C.—Construction of five dwellings		105,000 00	56,634 59
Fort Smith, N.W.T.—Construction of Hydrogen Generator Building and Radiosonde office		9,000 00	
Norman Wells, N.W.T.—Erection of two houses with facilities		26,800 00	17,874 13
Yellowknife, N.W.T.—Construction of two dwellings and renovating Hydrogen Generator Building		40,000 00	1,199 46
Watson Lake, Y.T.—Construction of three dwellings		25,000 00	
Whitehorse, Y.T.—			
Completion of four apartments		8,000 00	7,813 63
Contract: Alberta Construction Co., (for details, see Vote 498, page Z-41).			
Items under \$5,000		7,900 00	3,813 42
		250,400 00	93,454 12
Vancouver District			
Items under \$5,000		12,700 00	9,217 93
Total Acquisition or Construction of Buildings, Works and Structures	509,800 00	473,400 00	218,163 05
Acquisition of Equipment	138,700 00		
General			
Equipment for Co-operative Meteorological and Airline weather observing stations		10,050 00	4,529 29
Central Analysis Unit—Ottawa, Ont.—Forecast office furniture and equipment, Ozalid reproducing machine		4,000 00	452 52
Instrument Workshop—Toronto, Ont.—			
Milling machine		8,500 00	8,327 93
Acquisition of lathe		8,800 00	8,373 15
Pacific Ship—Initial issue of Meteorological equipment		7,000 00	3,907 01
Arctic Bay, N.W.T.—Acquisition of Radiosonde equipment ..		10,000 00	9,260 53
Items under \$5,000		14,950 00	9,280 65
		63,300 00	44,131 08
Moncton District			
Gander, Nfld.—Furniture for married quarters		16,000 00	2,992 69
Sydney, N.S.—Furniture for married and single men's quarters		11,800 00	
Items under \$5,000		4,710 00	2,917 40
		32,510 00	5,910 09
Montreal District			
Port Harrison, Que.—Acquisition of Radiosonde equipment ..		10,000 00	9,260 53
Items under \$5,000		11,830 00	6,922 03
		21,830 00	16,182 56
Toronto District			
Items under \$5,000		3,660 00	454 48
Winnipeg District			
Items under \$5,000		9,300 00	7,323 50
Edmonton District			
Fort Nelson, B.C.—Furniture for married quarters		10,000 00	5,295 52
Watson Lake, Y.T.—Furniture for married and single men's quarters		10,000 00	5,488 28
Fort Smith, N.W.T.—Furniture for married quarters		1,700 00	1,241 77
Items under \$5,000		13,750 00	7,927 39
		35,450 00	19,952 96
Vancouver District			
Items under \$5,000		9,050 00	6,491 36
Total Acquisition of Equipment	138,700 00	175,100 00	100,446 03
	\$ 648,500 00	\$ 648,500 00	\$ 318,609 08

RADIO DIVISION

Vote 511 Administration of the Radio Act and Regulations

	Estimates	Allotments	Expenditures
Salaries	447,620 00	448,620 00	447,272 46
Allowances	25,620 00	27,120 00	26,832 39
Travelling Expenses	56,700 00	75,700 00	69,831 52
Telephones, Telegrams and Postage	4,400 00	4,400 00	3,601 14
Printing, Stationery and Office Equipment	7,000 00	14,000 00	13,514 36
Materials and Supplies	125,150 00	103,850 00	90,432 86
Freight, Express and Cartage	49,500 00	64,500 00	58,030 11
Repairs and Upkeep of Buildings, Works and Structures....	14,000 00	5,000 00	4,142 70
Repairs and Upkeep of Equipment	28,100 00	3,100 00	2,641 74
Canada's Share of the Cost of:			
A The International Telegraph and Telephone Adminis- trative Conference at Paris, France	10,000 00	10,000 00	9,055 03
B The International Telecommunication Union at Geneva, Switzerland	35,000 00	35,000 00	34,632 43
C The Inter-American Radio Office at Havana, Cuba	6,000 00	6,251 00	6,250 20
D Various International Radio, Telegraph and Telephone Conferences		80,000 00	70,614 66
E The organization and convocation by the Canadian Govern- ment of the Third North American Regional Broadcasting Conference at Montreal, Quebec	185,000 00	161,949 00	160,994 43
Acquisition or Construction of Buildings, Works and Structures	30,000 00		
Fort Chimo, Que.—Installation of Diesel Generating Power Plant		13,000 00	12,920 00
Acquisition of Equipment	29,800 00		
Headquarters—Frequency Monitoring Equipment		1,300 00	1,134 00
Items under \$5,000		4,100 00	2,947 77
Total Acquisition of Equipment	29,800 00	5,400 00	4,081 77
Sundries	21,535 00	17,535 00	13,324 53
	<u>\$1,075,425 00</u>	<u>\$1,075,425 00</u>	<u>\$1,028,212 33</u>

As at March 31, 1950, there were 191 salaried employees being paid from this vote, of whom 89 were permanent and 102 temporary.

An advance of \$250 for travelling expenses was made in 1948-49 to E. F. Woods who subsequently left the service. The Department is endeavouring to clear this advance.

A Represents Canada's share of the cost of a conference held in Paris, France, from May 18 to August 5, 1949, which was called to consider the International Telegraph and Telephone Regulations, Cairo, 1938, and to recommend amendments thereto, as considered necessary under the International Telecommunication Convention, Atlantic City, 1947.

B Represents Canada's share of the cost of the Bureau of the International Telecommunication Union at Geneva, Switzerland, which has charge of the international registration of radio frequency assignments and related work provided for under the International Telecommunication Convention, Atlantic City, 1947.

C Represents Canada's share of the cost of the Havana Office set up under the American Convention of 1937 to administer the American Regional Broadcasting agreement.

D Represents Canada's share of the cost, paid through the International Telecommunication Union, Geneva, of the following committees, conferences, etc.:

International Radio Consultative Committee	7,179 18
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The 5th plenary assembly of the Committee, which is one of the Permanent Organs of the International Telecommunication Union, was held in Stockholm, Sweden, from July 12 to 31, 1948, to consider the recommendations of a number of technical study groups which had been assigned specific radio technical and operating problems.

International High-Frequency Broadcasting Conference	23,175 89
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The Conference, held in Mexico City from October 22, 1948, to April 12, 1949, was convened to undertake the assignment of specific frequencies and program hours to high frequency broadcasting services on a world-wide basis.

Technical Plan Committee of the International High Frequency Broadcasting Conference.....	4,425 37
The Committee, which is a continuation of the Mexico Conference, was set up to prepare detailed channel hour assignment plans. The first session was held in Paris, France, from June 15 to December 5, 1949.	
Provisional Frequency Board	12,641 59
The Board, set up by the Atlantic City Conference is composed of members of the International Frequency Registration Board, a permanent organ of the International Telecommunication Union, and of representatives of member countries of the Union.	
It was established in an endeavour to prepare a completely new assignment list of frequencies for the world's radio services on an engineering basis. Meetings were held in Geneva, Switzerland from January 15, 1948, to February 28, 1950.	
Administrative Radio Conference for Region 2 and Fourth Inter-American Radio Conference....	20,271 19
The joint conference was convened to consider Western Hemisphere radio communication problems including the use of frequencies below 4,000 kilocycles. Meetings were held in Washington, D.C., from April 25 to July 9, 1949.	
International Administrative Aeronautical Radio Conference.....	2,921 44
The Conference, held in Geneva, Switzerland, from August 1 to October 14, 1949, was convened to consider additional data and recommendations furnished by Administrations, International Civil Aviation Organization and the joint conference above. It was successful in adopting frequency allotment plans for regional and domestic air routes, also International air routes throughout the world.	
	<hr/> \$ 70,614 66 <hr/>

E The Conference, held in Montreal from September 13 to December 9, 1949, on the invitation of Canada, was convened to draw up an agreement on fair and equitable principles to regulate the common use of the broadcasting band in the North American Region in order that each country may make the most effective technical use thereof with the minimum of interference between broadcasting stations. All expenses of the Conference were paid initially by Canada and the participating countries have been billed for their share of the expenditures in accordance with a unit system adopted by the Conference. Canada's portion of the expenditures amounted to \$86,504.83 (including non-sharable expenses of \$42,448.37).

Revenues arising from services provided through the above expenditures amounted to \$113,032.42 and included fines—Radio Act Regulations, \$28,851.05; rental of living quarters, \$1,905.54, and certain Radio Station licence fees as follows: aircraft, \$7,819; amateur experimental, \$15,973.50; private commercial, \$26,139.50; public commercial, \$4,880; ship, \$22,606.

Votes 512 and 726 Radio Direction Finding Stations, Radio Beacons and Radio Telegraph Stations, operation and maintenance

	Estimates	Allotments	Expenditures
Salaries and Wages	777,319 00	751,819 00	721,674 42
Allowances	63,824 00	67,824 00	66,394 26
Overtime	12,500 00	12,500 00	11,130 95
Travelling Expenses	33,960 00	37,460 00	36,709 47
Telephones, Telegrams and Postage	20,780 00	15,780 00	13,253 47
A Marconi-operated Radio Stations	365,000 00	375,000 00	373,308 41
Printing, Stationery and Office Equipment	6,140 00	8,640 00	8,627 27
Materials and Supplies	240,190 00	265,190 00	243,401 35
Repairs and Upkeep of Buildings, Works and Structures	50,225 00	28,671 00	18,946 59
Repairs and Upkeep of Equipment	41,825 00	8,525 00	3,630 27
Freight, Express and Cartage	12,175 00	19,175 00	17,024 25
Acquisition or Construction of Buildings, Works and Structures	252,900 00		
Cape Race, Nfld.—Rebuild Radio Beacon Station		30,000 00	15,888 93
Halifax, N.S.—Installation of very high frequency ship-to-shore radiophone service including terminal equipment for telephone line connection		7,670 00	7,454 04
Sable Island, N.S.—Erection of new combined station and dwelling on new site		14,700 00	13,878 63

	Estimates	Allotments	Expenditures
Western Head, N.S.—			
Erection of prefabricated bungalow to house radio beacon operator		13,400 00	11,806 10
Contract (lump sum): I. A. Charest, \$5,965; payments, \$4,950.			
Materials purchased for contractor: Peerless Houses of Canada Ltd., 1 prefabricated house, \$6,475.21.			
Red Head, N.B.—Installation of very high frequency ship-to-shore radiophone service including terminal equipment for telephone line connection		10,000 00	7,378 89
Cap des Rosiers, Que.—Establishment of new radio beacon		22,000 00	12,467 27
Cape Whittle, Que.—Erection of prefabricated bungalow to house radio beacon operator		7,400 00	7,005 70
Fame Point, Que.—Purchase of dwelling		6,000 00	5,546 58
Gladys M. Snider received \$5,500 for land and a two storey frame dwelling.			
Montreal, Que.—			
Installation of very high frequency ship-to-shore radiophone service including terminal equipment for telephone line connection		5,100 00	4,877 92
New 300 watt radiophone transmitter		4,525 00	
Kingston, Ont.—New 300 watt radiophone transmitter ..		4,525 00	
Ottawa, Ont.—Construction of basements for two dwellings at Shortwave Transmitting station		5,500 00	2,950 00
Owen Sound, Ont.—Completion of radio beacon station		8,000 00	7,801 86
South East Shoal, Ont.—Two new radio beacon transmitters		8,500 00	
Toronto, Ont.—Acquisition of land for new station		2,650 00	2,166 62
Bull Harbour, B.C.—Erection of new single dwelling		8,500 00	8,103 91
Digby Island, B.C.—Erection of new single dwelling		10,500 00	9,907 74
Estevan Point, B.C.—Erection of new single dwelling		9,000 00	8,580 58
Spring Island, B.C.—			
Improvement to Ground System		1,921 87	1,921 87
Construction of additional fresh water storage tanks		8,000 00	5,037 52
Construction of landing ramp		15,554 00	157 31
Resolution Island, N.W.T.—Rebuild radio station		24,000 00	23,961 52
Items under \$5,000		53,730 00	40,604 50
Total Acquisition or Construction of Buildings, Works and Structures	252,000 00	281,175 87	197,497 49
Acquisition of Equipment			
Items under \$5,000		5,078 13	4,921 18
Sundries	20,945 00	20,945 00	20,834 13
	<u>\$1,897,783 00.</u>	<u>\$1,897,783 00</u>	<u>\$1,737,353 51</u>

As at March 31, 1950, there were 340 salaried employees being paid from this vote, of whom 234 were permanent and 106 temporary.

A The Canadian Marconi Company operates certain departmental radio stations in Newfoundland, on the East Coast and the Great Lakes. Under the terms of an agreement which became effective April 1, 1949, the Department reimburses the Company for direct operating expenses, plus an additional 13½ per cent to cover overhead expenses, plus 10 per cent for profit. Final settlement for the fiscal year 1949-50 could not be effected by the time the books of the Government of Canada were closed. The total payment to the Company during the fiscal year amounted to \$402,108.41, consisting of \$278,400 on account of current year's costs (of which \$28,800 was paid from Vote 509—Meteorological Services) and \$123,708.41, being balance of 1948-49 costs.

A comparative statement of the direct operating costs and of the revenue derived from tolls and exchange follows:

Stations	Expenditures		Revenues	
	1949-50	1948-49	1949-50	1948-49
Montreal Division				
General	2,439 33	480 60	5,598 70	5,612 83
Fame Point, Que.	12,607 31	13,200 64	4,308 28	4,572 36
Father Point, Que.	16,792 02	15,729 14	4,132 01	3,827 39
Quebec, Que.	16,497 38	15,115 92	3,343 22	2,761 42
St. Michel (Montreal) Que.	14,004 53	12,450 45		
Rigging Expenses	1,849 66			

Stations	Expenditures		Revenues	
	1949-50	1948-49	1949-50	1948-49
Maritime Division				
General	1,360 14	344 55		
Grindstone, M.I., Que.	16,857 47	17,580 03	4,302 99	4,113 27
North Sydney, N.S.	15,782 13	14,568 86	6,059 52	5,398 95
Newfoundland Division—				
Point Amour, Labrador	12,424 66	12,625 28	552 33	565 32
Stations transferred from Newfoundland Government, April 1, 1949:				
General	3,881 33			
Battle Harbour	11,728 12		603 86	
Cartwright	11,951 60		887 52	
Comfort Bight	1,506 98		72 18	
Domino	1,764 81		103 04	
Fishing Ships Harbour	1,488 63		187 97	
Grady	1,698 96		30 82	
Hawkes Harbour	1,733 37		1,489 48	
Hopedale	12,813 99		513 47	
St. John's	12,155 18		6,090 46	
Smokey Tickle	1,371 65		65 67	
Great Lakes Division—				
General	4,345 19	1,264 04		
Kingston, Ont.	13,095 83	13,954 74	3,898 10	3,742 76
Midland, Ont.	12,281 63	11,600 18	1,406 18	1,687 07
Point Edward, Ont.	14,095 04	12,852 81	3,140 12	3,163 04
Port Arthur, Ont.	13,866 48	12,947 83	4,327 68	4,645 24
Port Burwell, Ont.	15,002 93	14,441 73	1,461 03	1,478 24
Sault Ste. Marie, Ont.	13,245 73	13,026 63	4,279 84	4,714 00
Toronto, Ont.	18,490 72	17,976 89	2,589 38	2,294 60
Premium on Exchange			5,192 41	5,330 33
	\$ 277,132 80	\$ 200,160 32*	\$ 64,636 26	\$ 53,906 82†

* The Company was paid \$136,500 on account in 1948-49 and the balance of \$123,708.41 in the current fiscal year. The total payment of \$260,208.41, consisted of direct operating costs, \$200,160.32, 20 per cent to cover overhead expenses, \$40,032.06, and 10 per cent for profit on direct operating expenses only, \$20,016.03, under the terms of the old agreement which expired on March 31, 1949.

† This amount, which represents the revenue earned with respect to the handling of radio commercial message tolls during 1948-49, was not taken into the operating account of the Departmental Stations operated by the Canadian Marconi Company, under subsidy, but credited to the Receiver General as revenues of the Department of Transport in 1949-50.

Revenues arising from services provided through the above expenditures amounted to \$193,747.25 and included radio commercial message tolls: Department of Transport operated stations, \$100,819.75; Marconi operated stations, \$53,906.82; and rental of living quarters, \$16,708.13.

Votes 513 and 727 Suppression of Radio Interferences

	Estimates	Allotments	Expenditures
Salaries	283,488 00	283,488 00	246,763 49
Travelling Expenses	23,000 00	23,000 00	17,365 14
Telephones, Telegrams and Postage	4,000 00	4,500 00	3,643 19
Printing, Stationery and Office Equipment	4,000 00	4,000 00	3,979 46
Materials and Supplies	13,700 00	17,200 00	13,513 76
Freight, Express and Cartage	1,500 00	1,500 00	320 50
Repairs and Upkeep of Equipment	11,350 00	12,350 00	9,397 93
Acquisition of Equipment	32,450 00		
Items under \$5,000		27,450 00	16,877 72
Sundries	5,190 00	5,190 00	1,590 87
	\$ 378,678 00	\$ 378,678 00	\$ 313,452 06

As at March 31, 1950, there were 83 salaried employees being paid from this vote, of whom 74 were permanent and 9 temporary.

Votes 514 and 728 Issue of Radio Receiving Licences—(Transport Department only)

	Estimates	Allotments	Expenditures
Salaries	243,528 00	245,528 00	244,207 90
Telephones, Telegrams and Postage	6,000 00	7,000 00	6,253 39
Printing, Stationery and Office Equipment	28,500 00	33,500 00	33,426 83
Rental of Equipment	14,826 00	14,826 00	14,826 00
A Payment to Canadian Broadcasting Corporation in lieu of commissions to issuers	375,000 00	365,000 00	331,652 20
Sundries	6,640 00	8,640 00	7,014 95
	<u>\$ 674,494 00</u>	<u>\$ 674,494 00</u>	<u>\$ 637,381 27</u>

As at March 31, 1950, there were 135 salaried employees being paid from this vote, of whom 44 were permanent and 91 temporary.

A Paragraph (a) Section 14 (1) of the Canadian Broadcasting Act, c. 24, 1936, which provided that the Corporation was to receive the moneys from licence fees in respect of private receiving licences and private station broadcasting licences after deducting from the gross receipts the cost of collection and administration, was repealed by an Act to amend the Canadian Broadcasting Act, c. 50, 1947, and the paragraph substituted therefor provided that the Corporation was to receive the gross amount of the moneys.

Details of collections for and releases to the Canadian Broadcasting Corporation are shown under Open Accounts—Canadian Broadcasting Corporation funds further on in this section.

TELEGRAPH AND TELEPHONE SERVICE

Votes 515 and 924 Administration, Operation and Maintenance

	Estimates	Allotments	Expenditures
Salaries and Wages	763,406 00	763,406 00	719,775 60
Allowances	48,920 00	48,920 00	44,007 76
Travelling Expenses	37,500 00	59,500 00	58,312 91
Printing, Stationery and Office Equipment	16,100 00	16,100 00	9,914 31
Telephones, Telegrams and Postage	14,600 00	18,600 00	18,580 81
Materials and Supplies	156,150 00	156,150 00	153,695 10
Freight, Express and Cartage	8,442 00	10,442 00	9,837 50
Light, Power and Water	11,841 00	11,841 00	6,061 06
A Rentals	130,320 00	157,320 00	156,351 64
Repairs and Upkeep of Equipment	94,764 00	39,764 00	13,918 72
Repairs and Upkeep of Buildings, Works and Structures	12,000 00	12,000 00	11,175 05
B Subsidies	12,357 00	12,357 00	11,644 50
Professional and Special Services	10,634 00	10,634 00	17 50
Sundries	14,026 00	14,026 00	3,878 09
	<u>\$1,331,060 00</u>	<u>\$1,331,060 00</u>	<u>\$1,217,170 55</u>

As at March 31, 1950, there were 339 salaried employees being paid from this vote, of whom 80 were permanent and 259 temporary.

A Canadian National Telegraphs received \$116,714.36 for rental of Pacific Communication System facilities between Prince George and Prince Rupert, B.C.

B The Consolidated Paper Corporation Ltd., received a subsidy of \$3,932 for providing and maintaining telephone service on Anticosti Island during the period November 1, 1948 to October 31, 1949. The agreement was authorized by P.C. 7083 of November 23, 1945, for a period of five years from November 1, 1944.

La Compagnie de Telephone du Golfe St. Laurent Limitee, received a subsidy of \$5,000 for the operation of a telephone line between St. Joachim and Fox River, Que., for the calendar year 1949. The agreement was authorized by P.C. 163/5055 of December 11, 1946, for three calendar years, 1947, 1948 and 1949.

La Compagnie de Telephone du Nord, Limitee, received a yearly subsidy of \$2,000 for the operation of the Temiskaming Telephone Line. The agreement, authorized by P.C. 966 of March 14, 1940, terminates on April 1, 1950.

The following is a statement of expenditures and revenues by Districts:

	Expenditures	Revenues
Headquarters—Administration	39,723 70	
Lower St. Lawrence and Maritime Provinces	137,351 36	17,956 78
Alberta and Saskatchewan	159,221 12	57,715 54
Division Superintendent's Office—Vancouver	37,460 93	
British Columbia and Yukon	837,075 36	452,411 81
Telegraph and Telephone Services Generally	6,338 08	2,685 22
	<u>\$1,217,170 55</u>	<u>\$ 530,769 35</u>

The principal sources of revenue were as follows: earnings of telegraph and telephone lines, \$521,729.24; rental of living quarters, \$3,490.21; and miscellaneous sales, \$5,500.

Vote 729 To provide for the difference between the expenditures for operation and maintenance, and revenue accruing from the operation of the Canadian Government Telegraph and Telephone Services in Newfoundland, during the year ending March 31, 1950, not exceeding.....	\$ 350,000 00
Expenditures.....	nil

No expenditures were incurred under this appropriation as the operation of the Telegraph and Telephone System in Newfoundland was entrusted to the Canadian National Railways and any deficit would be included in the railway budget.

Votes 516, 730 and 925 Construction and Improvements (Revote \$169,000)

	Estimates	Allotments	Expenditures
Acquisition or Construction of Buildings, Works and Structures, including Acquisition of Land	1,007,692 00		
Newfoundland—			
Purchase and installation of teletype and telefax apparatus, telegraph repeaters and sub-sets		25,000 00	
Modernization of wireless stations SW and NE coasts		100,000 00	
Construction of wire line circuits		53,000 00	
Improvements to rural telephone services		45,000 00	
Gander, Nfld.—			
Special telegraph service		10,000 00	
Purchase of automatic exchange and cable plant for telephone system		67,000 00	
Cape Breton, N.S.—Metallicizing existing grounded telephone lines		32,000 00	28,291 88
Chatham-Escuminac, N.B.—Metallicizing existing grounded telephone lines		20,000 00	6,039 78
Shippigan—Shippigan Island—Miscou Island, N.B.—Purchase and installation of submarine cable		11,000 00	
Grand Manan Island, N.B.—Installation of radio-telephone link to mainland		37,500 00	27,451 25
Magdalen Islands, Que.—			
Installation of radio-telephone link to mainland		74,450 00	3,030 75
Modernization and expansion of Government telephone system		10,550 00	10,084 03
A South Shore St. Lawrence, Que.—Repair and rehabilitation of telephone line belonging to various small rural telephone companies		50,000 00	38,688 44
Ste. Therese de Gatineau, Que.—Construction of 12½ miles of new telephone line		5,000 00	1,062 13
Killarney, Ont.—Installation of local telephone service		6,000 00	5,978 08

	Estimates	Allotments	Expenditures
B Manitoulin Island, Ont.—Financial assistance to Ice Lake Telephone Co. and to West Campbell and Mills Telephone Co. to assist in rehabilitation of existing telephone lines...		4,500 00	4,500 00
C Manitoulin and Cockburn Islands, Ont.—Rehabilitation of 47 miles of telephone line		7,000 00	7,000 00
Meldrum Bay—Cockburn Island, Ont.—Metallicizing existing grounded telephone line and repole as required		5,000 00	4,270 69
Bull's House—Dillon, Sask.—Construction of telephone line		14,000 00	8,215 20
Dawson Creek, B.C.—Modernization and expansion of telephone system		99,600 00	48,312 60
Fort Renfrew—Shawnigan Lake, B.C.—Construction of 44 miles of new Government telephone line		27,800 00	1,777 41
Kelsey Bay—Alert Bay, B.C.—Purchase of carrier equipment to provide 1 telegraph circuit on an existing F.M. radio circuit		5,000 00	4,584 00
Lillooet—Lytton, B.C.—Rebuild and reroute existing telephone line and add additional metallic circuit		21,875 00	21,256 99
150 Mile House, B.C.—			
Acquisition of land and construction of 2 staff houses		30,000 00	
Purchase of carrier equipment for installation in repeater station		23,000 00	12,085 42
Port Alberni—Bamfield, B.C.—Metallicizing existing circuit and rebuilding whole line as required to provide improved telegraph and telephone service		18,600 00	3,504 96
Port Alberni—Ucluelet, B.C.—Rebuild and partly repole telephone line and add additional copper metallic circuit		84,141 00	59,198 72
D Quesnel, B.C.—Acquisition of local telephone system		8,000 00	7,110 74
Quesnel—Barkerville, B.C.—Rebuild existing telephone line and add additional metallic circuit		69,253 00	18,910 42
Shalalth—Goldbridge, B.C.—Rebuild and repole existing telephone line		40,123 00	1,812 81
Smithers, B.C.—Replacement of telephone switchboard		3,300 00	2,994 15
	<u>\$1,007,692 00</u>	<u>\$1,007,692 00</u>	<u>\$ 326,160 45</u>

A Includes contributions, as authorized by individual Orders in Council, to: Le Syndicat Co-operatif de Telephone de Joly, \$5,435; Kelly and Martin Telephone Syndicate, St. Godefroi, Que., \$800; Municipal Council of St. Marcel, Montmagny-L'Islet, Que., \$1,000; St. Luc de Dijon Telephone Co. Que., \$4,664.76; Syndicat de Telephone de Val-Alain, Que., \$5,435; Villeroys Telephone Syndicate, Que., \$4,130.

B P.C. 158/2000 April 19, 1950, authorized payments to: West Campbell and Mills Telephone Company, Manitoulin Island, Ont., \$3,000; Ice Lake Telephone Company, Manitoulin Island, Ont., \$1,500.

C A contribution of \$7,000 was made to the Burpee Municipal Telephone System, Manitoulin Island, Ont., including: Robinson Township Rural Telephone Company and Dawson Township Telephone Company (P.C. 2897 June 9, 1949).

D Payment was made to the Quesnel Telephone Company, Limited, as authorized by P.C. 968, February 27, 1950.

GOVERNMENT OWNED ENTERPRISES DEFICITS

Prince Edward Island Car Ferry and Terminals

Votes 556 and 630 Amount required to provide for the payment during the fiscal year 1949-50 to the Canadian National Railway Company (hereinafter called the National Company) upon applications approved by the Minister of Transport made from time to time by the National Company to the Minister of Finance and to be applied by the National Company in payment of the deficit (certified by the auditors of the National Company) in the operation of the Prince Edward Island Car Ferry and Terminals arising in the calendar year 1949..... 1,221,230 00

Expenditures.....\$1,221,229 72

Canadian National (West Indies) Steamships Ltd.

Votes 933 and 631 Amount to provide for the payment from time to time to the Canadian National (West Indies) Steamships, Limited (hereinafter called "the Company") of the amount of the deficit occurring during the year ending December 31, 1949, in the operations of the Company and the vessels under the control of the Company, as certified by the Auditors of the Company, and upon applications made by the Company, to the Minister of Finance and approved by the Minister of Transport.....	460,498 00
Expenditures.....	\$ 460,497 65

Canadian National Railways

Vote 632 Amount required to provide for the payment during the fiscal year 1949-50 to the Canadian National Railway Company (hereinafter called the National Company) upon applications approved by the Minister of Transport, made from time to time by the National Company, to the Minister of Finance and to be applied by the National Company in payment of the deficit (certified by the Auditors of the National Company) arising in the calendar year 1949, this amount to be applied in the repayment of accountable advances made to the National Company from the Consolidated Revenue Fund—	
Canadian National Railways, exclusive of Eastern Lines.....	25,709,703 00
Eastern Lines.....	16,333,325 00
	42,043,028 00
Expenditures.....	\$ 42,043,026 76

Trans-Canada Air Lines

Vote 633 To hereby authorize and provide for payment during the fiscal year 1949-50 to Trans-Canada Air Lines to be applied by Trans-Canada Air Lines in payment of the deficit (certified by the Auditors of Trans-Canada Air Lines) resulting from the operations of Trans-Canada Air Lines and its subsidiary, Trans-Canada (Atlantic) Limited, during the calendar year 1949, this amount to be applied in the repayment of accountable advances made to the Company from the Consolidated Revenue Fund—	
Trans-Canada Air Lines	1,419,444 00
Trans-Canada (Atlantic) Limited.....	2,898,150 00
	4,317,594 00
Expenditures.....	\$4,317,593 16

Expenditures for other Departments

Services were rendered and work performed for other departments by the Department of Transport and the expenditures of \$1,545,689.20 were charged to the appropriations of such Departments, including \$1,397,111.02 to those of the Department of National Defence.

Comparative Statement of Accounts Receivable

	March 31, 1950	March 31, 1949
Current Year	671,401 62	150,908 93
Previous Years—Collectable	42,090 67	328,301 41
—Uncollectable	204,739 64	197,585 06
	\$ 918,231 93	\$ 676,795 40

A list of items in excess of \$1,000 in Previous Years—Uncollectable, was given on page Z-57, Public Accounts, 1948. During the current year, an amount of \$2,404.80 outstanding against the Peace River Northern Airlines Limited was transferred thereto.

Outstanding Advances—Previous Fiscal Years

In respect of the items listed under the above heading in Public Accounts, 1948, an amount of \$10 was recovered from M. D. Clarke in 1949 but no further collections were made in the current fiscal year. The Department is still endeavouring to effect settlement through the Department of Justice.

Changes in Non-Active Asset Accounts

The status of the Non-Active Asset Accounts in which changes have occurred during the year due to (a) Revenues or Expenditures as shown previously in this section, or (b) Transfers between Accounts, is as follows:

	Dr. Balance Mar. 31, 1949	Debit	Credit	Dr. Balance Mar. 31, 1950
Capital Expenditures—				
Public Works (Canals)—				
St. Lawrence Canals	34,131,189 70		1,550 00	34,129,639 70
Trent River Navigation	19,081,985 04		178 00	19,081,807 04
Welland Canal	27,301,035 77		4,706 46	27,296,329 31
Welland Ship Canal	130,811,329 78		7,439 57	130,803,890 21
	211,325,540 29		13,874 03	211,311,666 26
Public Works (Railways)—				
Canadian Government Railways—				
Intercolonial Railway	110,829,512 81	99,040 93		110,928,553 74
Newfoundland Railway		1,466,933 47		1,466,933 47
Temiscouata Railway		480,000 00		480,000 00
Hudson Bay Railway and Terminals—				
Hudson Bay Railway	33,267,964 90	176,193 27	4,800 68	33,439,357 49
Prince Edward Island Car Ferry and Terminals	11,387,711 03	1,354,802 49		12,742,513 52
Other Railways and Miscellaneous—				
Strait of Canso	52,192 28	258,258 17	19,570 78	290,879 67
Canadian Government Railways—				
Piers "A" and "B"—Ogden Point, Victoria, B.C.		2,796,935 55		2,796,935 55
	155,537,381 02	6,632,163 88	24,371 46	162,145,173 44
Public Works (Miscellaneous)—				
Civil Aviation—Airways and Airports	39,429,116 34	10,929,708 06	27,246 63	50,331,577 77
Icebreaker and Service Vessels	760,698 87	30,798 24		791,497 11
Eastern Arctic Patrol Vessel	757,719 45	1,553,318 68		2,311,038 13
General Service Workboat—Parry Sound, Ont., Agency	440 66	25,375 00		25,815 66
Lighthouse Supply and Buoy Vessel for the East Coast	488,231 46	1,133,352 18		1,621,583 64
Lighthouse Supply and Buoy Vessel for the West Coast	843 10	665,879 95		666,723 05
Lighthouse for the Port of Saint John, N.B.	3,339 47	602,574 93		605,914 40
Northwest Communications System.	576,557 10	499,985 96		1,076,543 06
St. Lawrence River Improvements ..	93,681,219 38	3,532,364 69		97,213,584 07
Vessels for Pacific Ocean Weather Station "P"		115,000 00		115,000 00
	135,698,165 83	19,088,357 69	27,246 63	154,759,276 89
	\$502,561,087 14	\$ 25,720,521 57	\$ 65,492 12	\$528,216,116 59

OPEN ACCOUNTS

	Dr. Balance Mar. 31, 1949	Debit	Credit	Dr. Balance Mar. 31, 1950
[1] Cash and Other Current Assets				
(c) Working Capital Advances—				
(i) Departmental:				
A Stores Account—Transport	2,029,859 50	8,332,437 96	7,397,896 25	2,964,401 21
[2] Loans to, and Investments in, Crown Agencies				
(d) Railway and Steamship Companies—				
B Canadian Government Railways				
Working Capital	16,771,980 54			16,771,980 54
CANADIAN NATIONAL RAILWAYS				
C Advances, Trans-Canada Air Lines				
Act, 1937—Purchase of Capital				
Stock	19,043,022 71			19,043,022 71
C Advances, Refunding Act, 1938	76,890,029 45			76,890,029 45
C Advances, Refunding Act, 1944	161,956,308 19			161,956,308 19
C Advances, Refunding Act, 1947	37,259,549 34			37,259,549 34
C Advances, Financing and Guarantee				
Act, 1940—Grand Trunk Railway				
Debenture Stock	108,157,889 61			108,157,889 61
C Advances, Financing and Guarantee				
Act, 1941—Purchase of Securities—				
Non-Sterling	8,589,610 90		614 50	8,588,996 40
C Advances, Financing and Guarantee				
Act, 1942—Purchase of Securities	18,276,036 27			18,276,036 27
C Advances, Financing and Guarantee				
Act, 1947—Capital Requirements	5,886,566 33			5,886,566 33
C Advances, Financing and Guarantee				
Act, 1948—Capital Requirements .	6,629,116 36		6,629,116 36	
C Advances, The War Appropriation				
(United Kingdom Financing) Act,				
1942—Purchase of Securities	256,415,765 80	6,052 37	8 95	256,421,809 22
D Purchase of Railway Equipment				
leased to Canadian National				
Railways—				
1936 Agreement	1,034,346 24		517,173 07	517,173 17
1943 Agreement	15,616,666 77		1,561,666 68	14,055,000 09
1944 Agreement	9,556,011 67		868,728 34	8,687,283 33
1946 Agreement	10,459,473 20		871,622 76	9,587,850 44
E Loan to Canadian National Rail-				
ways on Account of 1949 Deficit	10,000,000 00	29,000,000 00	39,000,000 00	
	745,770,392 84	20,006,052 37	49,448,930 66	725,337,514 55
TRANS-CANADA AIR LINES				
F Loan on Account of 1949 Deficit ...	2,250,000 00	2,067,593 16	4,317,593 16	
F Loan on Account of 1950 Deficit ...		1,730,155 00		1,730,155 00
	2,250,000 00	3,797,748 16	4,317,593 16	1,730,155 00
	764,792,373 38	32,803,800 53	53,766,523 82	743,829,650 09
[3] Other Loans and Investments				
(a) To Provincial and Municipal				
Governments—				
G Dawson Creek—Sewage Disposal				
System	84,162 12		9,802 25	74,359 87
(d) Miscellaneous—				
H Halifax Pilotage Advance	3,584 26			3,584 26
I Sydney Pilotage Advance		4,773 81		4,773 81
J Construction of Dock and Rail Faci-				
ties for Steep Rock Iron Mines,				
Limited	2,974,800 01	54,403 24*	67,925 80	2,961,277 45
	3,062,546 39	59,177 05	77,728 05	3,043,995 39
	\$769,884,779 27	\$ 41,195,415 54	\$ 61,242,148 12	\$749,838,046 69

*Net advance under authority of Vote 518 (\$59,500).

	Cr. Balance Mar. 31, 1949	Debit	Credit	Cr. Balance Mar. 31, 1950
[9] Floating Debt				
(d) Outstanding Cheques and Warrants—				
K Outstanding Imprest Account Cheques—Transport	1,207 25	238 38	2 83	971 70
[10] Deposit and Trust Accounts				
(c) Miscellaneous—				
L Canadian Broadcasting Corporation Funds	52,642 65	5,217,412 14	5,196,823 82	32,054 33
M Contractors' Securities—Cash (De- partment of Transport)	513,945 40	575,530 56	574,660 92	513,075 76
N Guarantee Deposits—Cash	34,309 93	3,600 00	4,450 00	35,159 93
O Intercolonial and Prince Edward Island Railway—Employees' Provi- dent Fund	7,586 89	3,326,333 93	3,325,076 88	6,329 84
P Park Steamship Company—Surplus Funds		2,725,000 00	3,725,000 00	1,000,000 00
Q Town of Lewisporte—Coal Tax		88 50	88 80	30
R Unclaimed Moneys due Canadian Seamen	6,922 85	5,243 41	4,108 04	5,787 48
S Unclaimed Wages— Government Agencies	4,856 39	109 17		4,747 22
T Webster Trophy—Special Fund	246 50	5 50	6 00	247 00
	620,510 61	11,853,323 21	12,830,214 46	1,597,401 86
[11] Insurance, Pension and Guaranty Accounts				
(c) Pension and Retirement Funds—				
U Pilots' Pension Funds—				
Halifax	163,523 16	35,772 47	29,974 95	157,725 64
Sydney	147,339 25	18,065 21	23,646 76	152,920 80
Saint John	118,511 03	16,202 36	21,009 30	123,317 97
Montreal	346,375 89	48,082 88	74,512 73	372,805 74
British Columbia	216,589 06	54,668 09	77,959 00	239,879 97
	992,338 39	172,791 01	227,102 74	1,046,650 12
V Retirement Fund—Transport	10,368 82	16,751 77	206,562 56	200,179 61
	1,002,707 21	189,542 78	433,665 30	1,246,829 73
[13] Sundry Suspense Accounts				
W Canadian Government Merchant Marine Ltd.—War Operations Suspense	2,584,236 73			2,584,236 73
X Department of Transport—Suspense	17,842 50	126,211 57	116,764 30	8,395 23
Y Pilots' General Account				
Saint John District		79,972 60	79,972 60	
Sydney District		68,075 17	68,075 17	
Z Radio Message Tolls	29,837 40	116,524 29	99,163 92	12,477 03
ZA Telegraph and Telephone Message Tolls	16,104 35	620,785 03	624,318 85	19,638 17
ZB Unclaimed Cheques Suspense— Transport	59,086 36	4,657 45	7,010 02	61,438 93
	2,707,107 34	1,016,226 11	995,304 86	2,686,186 09
	\$ 4,331,532 41	\$ 13,059,330 48	\$ 14,259,187 45	\$ 5,531,389 38

A The Department of Transport Stores Act, c. 28, 1937, provided for the establishment of the Department of Transport Stores Account as at April 1, 1937, to consolidate the control of, and accounting for, all materials, supplies and equipment commonly known as "Stores" acquired prior to that date by the various services comprised in the Department of Transport. An inventory of usable stores as of that date was to be prepared by the Department, and when approved by the Comptroller of the Treasury, the value of

such stores was to be credited to the Consolidated Revenue Fund and a corresponding asset account opened. The Minister of Finance was authorized to make advances to the Minister of Transport for the acquisition and replenishment of stores. Prior to the 1950 amendment to the Act, the outstanding balance of such advances could not exceed \$1,000,000 at any time (c. 16, 1939) and the outstanding debit in the account, representing the inventory value of stores on hand, was to be reduced at the end of each fiscal year to \$1,600,000 (c. 21, 1946). The amendment (c. 34, 1950), which received Royal Assent on June 30, 1950, repealed the previous limitations and directed that the amount of the advance was at no time to exceed \$4,000,000 including the value of stores on hand.

Included in the debits to this account is an amount of \$1,157,515.14 representing the value of inventories of consumable stores and supplies at Gander Airport, \$1,108,300.35, and at lighthouses, \$49,214.79, acquired from Newfoundland in connection with the terms of Union.

B Under authority of section 8 of the Canadian National Railways Capital Revision Act, c. 22, 1937, the balances then standing in Public Accounts in respect of: Canadian Government Railways—Open Accounts, Canadian Government Railways—Stores Accounts, and the Saint John and Quebec Railway—Open and Stores Accounts were adjusted as prescribed in the Act and the residue was consolidated under the title of "Canadian Government Railways Working Capital". This amount is carried against the Canadian National Railways, without interest, as representing a fair approximation of the amount of Canadian National Railways Working Capital utilized for Canadian Government Railways purposes.

C These accounts reflect the status of, and current transactions in connection with, advances made to the Canadian National Railways for working capital purposes, purchase of outstanding securities, retirement of maturing obligations and purchase of capital stock under the authorities quoted.

D These accounts reflect the status of, and current transactions in connection with, advances made by the Government to the Canadian National Railways under terms of hire-purchase agreements.

E Advances were made to the Canadian National Railways under authority of section 9 of the Canadian National Railways Financing and Guarantee Act, c. 37, 1948 and P.C. 1318, March 22, 1949 and P.C. 2620, May 27, 1949, pending provision by Parliament of the amount necessary to cover the deficit for the calendar year 1949. When this was provided through Vote 632, Further Supplementary Estimates (3), 1949-50, this account was credited with \$39,000,000, the amount advanced to the Canadian National Railways.

F Advances were made to Trans-Canada Air Lines, under authority of section 10 of the Canadian National Railways Financing and Guarantee Act, c. 37, 1948 and P.C. 742, February 17, 1949 and P.C. 6342, December 21, 1949 pending provision by Parliament of the amount necessary to cover the deficit for the calendar year 1949. When this was provided through Vote 633, Further Supplementary Estimates (3), 1949-50, the amount was credited hereto.

Advances in respect of the deficit for the calendar year 1950 were provided under authority of section 10 of the Canadian National Railways Financing and Guarantee Act, c. 9, 1949 and P.C. 928, February 23, 1950.

G P.C. 7617, October 1, 1943, as amended by P.C. 4478, dated June 22, 1944, authorized the Department of Pensions and National Health to arrange through the Department of Transport for the construction, on behalf of the Village of Dawson Creek, B.C., of a sewage disposal system at an estimated cost of \$110,000. The cost of this project was to be covered by a loan to the village, with interest at the rate of 2 per cent per annum to be repayable as to principal and interest in equal semi-annual amounts sufficient to pay off the loan and interest during a period of ten years from the date of the making of the loan. The closing balance represents the amount owing at the end of the fiscal year. Debenture Stock amounting to \$103,191, furnished as security is held in the custody of the Minister of Finance but is not recorded in this account. Interest amounting to \$1,634.47 for the year ending December 31, 1949, was received and credited to Ordinary Revenue—see Appendix 1 to Section F, Department of Finance.

H P.C. 4907 of October 27, 1948, authorized an advance of \$4,779.01 to the Halifax Pilots to be utilized for the purpose of paying the cost of reconditioning the pilot boat *General Page*. This sum is to be recovered, without interest, from the Halifax Pilotage Fund in equal annual amounts extending over a period of four years. The closing balance represents the amount owing at the close of the fiscal year.

I P.C. 244/6388 of December 22, 1949, authorized an advance not exceeding \$5,000 to the Sydney Pilots to be used for the purpose of removing and rebuilding the pilot station at North Sydney. The loan is to be recovered, without interest, from the Sydney Pilotage Fund, in equal amounts extending over a period of five years commencing January 1, 1951.

J Authority was granted by P.C. 8423, September 18, 1942, for the Minister of Transport to enter into an appropriate agreement with the Canadian National Railway Company to assist in the development of the iron ore deposit owned by the Steep Rock Iron Mines, Limited, near Atikokan, Ont., as a protection against the possible shortage of ore to meet war requirements. The Minister of Transport was further authorized to reimburse the Canadian National Railway Company for the cost of construction of the spur line and dock facilities, subject to the Government receiving from the railway 6 cents per gross ton on all ore handled over the dock, such receipts to be applied towards amortization of the cost (without interest) of the facilities.

The parliamentary authority for the advances in respect of this project and the extent to which this authority was required, follows:

Vote 518 Steep Rock Mines—Construction	59,500 00
Expenditures	\$ 54,403 24

The credit represents the transfer hereto from Vote 519 of the amount which was payable at the 6 cents per gross ton rate.

- K At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques issued in the previous fiscal year which are still outstanding are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.
- L This account is credited with fees collected by the Department of Transport in respect of private receiving licences and private station broadcasting licences; it is debited with all moneys released to the Corporation from time to time by the Minister of Finance. The balance on hand reflects the amount available to the Corporation at the close of the fiscal year.
- As the Canadian Broadcasting Corporation is under the jurisdiction of the Minister of National Revenue, the balance sheet and operating statement of the Corporation are shown in the section pertaining to that Department.
- M Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1949-50 bonds so held in respect of the Department of Transport amounted to \$802,000.
- N In this account are recorded amounts deposited with the Department as guarantees for wharfage charges, radio tolls, damages to government properties, etc. Cash deposits are credited to this account, but bonds furnished as guarantees are held in the custody of the Minister of Finance. At the close of 1949-50 there were bonds amounting to \$123,950 held in respect of the Department of Transport. Interest is not allowed on these deposits.
- O Under authority of c. 22, Statutes of 1907 and amendments, the Fund was established for the purpose of providing retiring allowances for employees of the railways who are retired on account of old age, physical or mental infirmity, and other causes. Credits consist of (a) employees' contributions (1½ per cent of their monthly salary or wage); (b) an annual contribution of \$100,000 by the Canadian National Railways, together with a special contribution to offset the deficit as at December 31, 1949, and (c) Federal Government contributions (see Vote 494) charged to the appropriations provided by Parliament, all such moneys being deposited to the credit of this account. Debits represent payment of retiring allowances and administration expenses.
- P Under authority of section 6 of the Government Companies Operation Act, c. 24, 1946, funds in excess of current requirements of the Park Steamship Company, Limited, are deposited monthly to this account and are held in trust to meet any unusual and unforeseen expenses which may be incurred by the Company. At the close of the fiscal year, a portion of the surplus is retained for possible future requirements and the balance is transferred to Revenue.
- Q This account is credited with moneys collected by Gander Airport on behalf of the Municipality of Lewisporte, Nfld., representing wharfage charges of 50 cents per ton on coal sold by the Airport to private individuals. No charge is made to the Federal Government.
- R Unpaid wages of members of ships' crews who have been lost at sea, as well as amounts due for loss of personal effects, are credited to this account pending direction as to payees. The balance includes an amount of \$100 in bonds which are in the custody of the Minister of Finance.
- S Unclaimed wages in respect of cost plus contracts are withheld from the final payment to the contractors and credited to this account pending claims therefor.
- T The closing balance in this account represents the value of two \$100 bonds, together with interest thereon, held in the custody of the Minister of Finance in respect of the Department of Transport as an endowment fund to provide annually a medal to the winner of the John Webster Trophy, presented, in perpetuity, for the encouragement of amateur aviation in Canada. The account is credited with interest accruing on the bonds and debited with the annual expenditure incurred for the striking of the medal.
- U Under authority of the Canada Shipping Act, Part VI, each Pilotage Authority shall, within its district, have power, by by-law confirmed by the Governor in Council, to make from time to time, certain regulations relative to the conducting of the pilotage business of the district, said regulations to provide for the

establishment of a fund for the relief of superannuated licensed pilots, or of their wives, widows or children, provided that the rate of contributions to such fund shall not be less than 5 per cent of the pilot's earnings. The rates of contribution at the present time are: Halifax, 7 per cent; Sydney, 10 per cent; Saint John, 7 per cent; Montreal, 7 per cent; British Columbia, 10 per cent. These accounts show the status, and transactions during the fiscal year, of the various funds. Below is a comparative statement showing the amounts invested in bonds and held in cash at dates shown:—

	Cr. Balance—Mar. 31, 1950			Cr. Balance—Mar. 31, 1949		
	Bonds	Cash	Total	Bonds	Cash	Total
Halifax	145,500 00	12,225 64	157,725 64	160,500 00	3,023 16	163,523 16
Sydney	130,700 00	22,220 80	152,920 80	142,000 00	5,339 25	147,339 25
Saint John	90,000 00	33,317 97	123,317 97	101,500 00	17,011 03	118,511 03
Montreal	218,000 00	154,805 74	372,805 74	241,000 00	105,375 89	346,375 89
British Columbia	108,000 00	131,879 97	239,879 97	143,000 00	73,589 06	216,589 06
	\$ 692,200 00	\$ 354,450 12	\$ 1,046,650 12	\$ 788,000 00	\$ 204,338 39	\$ 992,338 39

V Credits comprise deductions from the earnings of certain employees of this Department not paid through the Central Pay Office, and the accrual of interest at the rate of 4 per cent per annum on the balance to the credit of each employee. Debits represent payment of the amounts to the employees' credit upon resignation, retirement or death or, if they are made permanent, refunds or transfers to the Superannuation Account.

An amount representing the balances to the credit of these employees for the period prior to January 1, 1949, was transferred hereto during the current fiscal year, pursuant to the transfer at that date of the administration of the Fund to the Office of the Comptroller of the Treasury.

W Under authority of P.C. 1594 of April 22, 1940, pursuant to the provisions of the War Measures Act, c. 206. R.S., the services of the Canadian Government Merchant Marine Ltd., which had ceased active operations in 1936 but, pending legislation, had retained its charter, were requisitioned for the purpose of operating, on behalf of the Government of Canada, ships seized as prize, and either requisitioned for use by the Canadian Government or condemned by the Court as prize.

The balance represents the amount available to settle outstanding claims.

X Receipts which cannot be allocated immediately are credited to this account pending clearance to the proper accounts.

Y In the pilotage districts of Saint John and Sydney, the by-laws made under the Canada Shipping Act and approved by the Governor in Council, provide that the general district expenses, including purchase, charter or hire of pilot boats and the maintenance, repair and operation of the same, shall be the first charge on the pilots' earnings. The pilotage earnings are credited to this account, while the expenses, as aforesaid are debited hereto. If, at the end of the year, there remains a surplus of earnings over expenses, such surplus is usually divided pro rata among the pilots, but the pilotage committee may reserve a portion for future contingencies. In the latter event, such reserve is carried to the relative undivided surplus account.

Z To this account are credited all moneys collected by the Department of Transport, East Coast Radio Service, and Edmonton-Whitehorse Circuit for radio messages. The collections are subsequently apportioned as between this Department and the public utilities concerned, disbursements to the latter being made accordingly from the account. From time to time during the fiscal year, moneys earned by the Department are transferred to revenue. The balance will be apportioned when the relevant information is received.

ZA To this account are credited all moneys collected by the Government Telegraph and Telephone Service for telegraph and telephone message tolls. The collections are subsequently apportioned as between this Department and various commercial communication systems concerned, disbursements to the latter being made accordingly from the account. From time to time moneys earned by the Department of Transport are transferred to revenue. The balance will be apportioned when the relevant information is received.

ZB All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue are credited to this account, pending claims therefor.

Employees Receiving Salaries at Annual Rates of \$3,000 or over and Travelling Expenses of \$500 or over

The first list for each service contains the names and annual salary rates of all salaried employees who were receiving \$3,000 or over as at March 31, 1950. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list for each service contains the names of other salaried employees who received travelling expenses of \$500 or over.

ADMINISTRATION AND GENERAL

Salaried employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Lessard, J. C., Deputy Minister of Transport	\$12,000 00	\$ 758 75	Latham, J.	3,060 00	787 15
Edwards, C.P., Deputy Minister of Transport (Air)	12,000 00	1,031 86	Laverdure, A.	3,180 00	
Adam, J. P.	4,140 00	2,530 91	Leavitt, W. R.	5,400 00	674 11
Aitchison, J. F.	3,780 00	2,367 61	Ledoux, A.	5,700 00	2,632 83
Allen, N. C.	5,700 00		Lindsay, G. A.	7,500 00	776 69
Armstrong, H. E.	4,620 00		MacCallum, D. R.	3,180 00	
Baxter, J. R.	5,340 00		MacKenzie, W. L.	5,700 00	515 05
Bell, L. M.	3,060 00		Manchester, W. S.	4,080 00	
Bourne, G. C.	3,720 00		Matthews, W. J.	8,000 00	
Bradshaw, W. T.	3,060 00		Matton, L. L.	3,180 00	
Brassart, H. P. J.	3,600 00		Maxwell, J. F.	3,960 00	
Brown, R. J. D.	3,240 00	1,034 91	McDowell, J. E.	3,180 00	
Carty, E. G.	5,040 00		McFall, W. S.	3,060 00	
Coll, J. I.	3,780 00		McLachlan, D. W.	9,500 00	
Collins, F. T.	5,700 00		McLean, N. B. M.	3,780 00	
Cook, W. A.	3,420 00		McLellan, E. H.	5,040 00	
Copeland, C. D.	3,180 00	2,270 37	Milne, G. T.	3,480 00	
Cosgrove, W. E.	3,180 00		Monette, J. O. L.	3,180 00	682 25
Craig, H. S.	3,000 00		Moore, T. R.	5,220 00	667 72
Devine, E. J.	3,420 00		Murphy, J. R. L.	4,080 00	1,161 30
Duncan, G.	3,180 00		Murphy, W. J.	4,140 00	
Eaton, D. T.	3,120 00		Nevin, J. A.	3,420 00	
Fisher, V. E.	3,180 00		Noyes, G. H.	4,080 00	2,768 67
Fortier, J.	6,600 00		O'Brien, C. A.	3,480 00	1,531 91
Fortune, H. T.	3,420 00		O'Grady, F. J.	3,960 00	
Fraser, J. I.	3,300 00		Palmer, H. A.	6,000 00	2,150 48
Frenette, G.	4,740 00	3,943 39	Parkhill, D. L.	3,300 00	
Gougeon, L. H. (including secretarial allowance, \$1,340)	5,000 00		Parnelee, C. G.	3,060 00	
Halpern, I.	3,120 00		Pearson, G. A.	3,780 00	
Hayes, H.	3,600 00		Pelletier, J. A. J.	4,500 00	
Higgins, C. J.	3,060 00		Richer, J. A.	3,480 00	
High, A.	3,600 00	2,393 12	Russett, L. H.	3,480 00	2,498 09
Jackson, R. E.	3,720 00		Saint Laurent, J. A. G.	4,140 00	
Joyce, H. J.	3,300 00		Skinner, J.	3,480 00	
Kenny, M. E.	4,800 00	502 65	Skuce, G. O.	3,600 00	
Killeen, W. J.	4,080 00		Sladen, C. D.	3,600 00	
Lamoureux, L.	6,000 00	956 81	Thomson, G. G.	3,960 00	922 69
			Thornton, W. A.	4,440 00	
			Van Allen, W. H.	3,780 00	1,188 18
			Wahab, M. E.	3,000 00	
			Walker, T. E.	6,300 00	
			Whitmarsh, W. A.	3,600 00	

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses
Gosselin, J. E. F.	\$ 606 68	Pinkerton, H.	827 02
Manion, J. G.	1,116 28		

BOARD OF TRANSPORT COMMISSIONERS FOR CANADA

Salaried employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Archibald, Hon. Mr. Justice M. B., Chief Commissioner	\$ 3,000 00†		Wardrobe, H., Asst. Chief Commissioner .	12,000 00	
			Sylvestre, A., Deputy Chief Commissioner.	10,000 00	\$ 537 28

DEPARTMENT OF TRANSPORT

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	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Chase, H. B., Commissioner	10,000 00	731 12	Fullerton, W. V.	4,740 00	1,059 50
MacPherson, Hon. F. M., Commissioner	10,000 00	593 62	Gamble, C. L.	3,060 00	
Patterson, W. J., Commissioner	10,000 00		Hall, E. K.	6,900 00	
Altimas, F. J.	4,620 00		(including terminable allowance, \$600)		
Baillargeon, P. F.	5,400 00		Hartle, F. S.	6,300 00	838 52
Barton, A. T.	4,500 00	1,281 02	Harvey, F. R.	5,100 00	
Beggs, D. A.	3,060 00		Hutton, F. S.	4,860 00	1,077 20
Bingham, H. O.	4,500 00	1,455 14	Ingle, P. K.	4,740 00	1,252 02
Blakeney, F.	4,740 00	1,274 36	Irwin, J. A.	4,320 00	
Bloxham, K. A.	3,660 00		Kerr, R.	5,700 00	
Boileau, O. H.	3,540 00		Kilburn, D. G.	7,500 00	
Bourgault, J. L.	4,740 00	670 53	Kirk, A. S.	10,000 00	
Bowman, A.	3,420 00		Kydd, G.	5,100 00	610 85
Brandreth, H. G.	3,480 00		Lajoie, J. V.	3,180 00	
Bromley, L. R.	3,060 00		Larocque, A.	3,420 00	
Burke, W. E.	3,180 00		Lesage, A.	4,740 00	824 86
Burr, C. G.	3,480 00		Lugsdin, L. E.	4,080 00	
Burwash, M. E.	6,000 00		MacDonald, R. M. ...	5,040 00	1,125 63
Carruthers, V. H.	5,100 00	792 02	MacLean, S.	4,020 00	
Casey, T. H.	3,420 00		Nadeau, L. A.	3,180 00	
Cawley, H. R.	4,800 00	1,327 51	Noble, H. E.	4,500 00	
Chambers, D. H.	3,300 00		Noell, D. M.	6,000 00	1,578 13
Couper, J. G.	4,740 00	841 60	Paradis, A.	3,300 00	776 75
Coyne, H. E. B.	7,500 00		Reid, J. W.	4,740 00	1,097 50
Cunliffe, J. H.	4,740 00	1,497 83	Rochon, J. N.	4,080 00	
Davis, H. A.	4,740 00	1,319 40	Rump, C. W.	4,140 00	
Davis, R. J.	4,740 00	775 79	Schroeter, R. J.	3,060 00	
Downie, W. M.	4,140 00		Scott, G. A.	6,600 00	508 91
Drum, A. B.	3,540 00		Somerville, F. W.	4,740 00	1,218 51
Dumontier, J. E.	5,100 00		Sprung, W. M.	3,420 00	
Ellicott, H. W.	6,300 00		Stibbard, C. C.	7,500 00	
Evans, G. D.	4,020 00		Sutherland, J. A.	4,680 00	1,375 15
Extence, G. M.	3,300 00	1,164 95	Timmins, J.	4,740 00	1,180 40
Finlayson, D. H.	4,020 00		Turnbull, T. H.	4,140 00	
			Wadsworth, E. W.	3,540 00	
			Wiseman, W. H.	4,740 00	1,804 20

† In addition to his salary as a Judge of the Exchequer Court.

AIR TRANSPORT BOARD

Salaried employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Baldwin, J. R., Chairman	\$ 12,000 00	\$ 2,633 54	Knight, L.	4,080 00	4,105 83
Vachon, J. P. R., Member	8,000 00	3,060 38	McDonald, A. S.	6,000 00	2,926 81
Belcher, J. R.	3,720 00		McIninch, J. L.	3,480 00	
Bonner, E. J.	5,400 00		Morisset, J. L. G.	4,860 00	944 88
Booth, C. S.	10,000 00**	1,314 16†	Nadeau, G. W.	3,960 00	
Finlayson, J. C.	5,220 00	1,251 83	Reid, J. A. R.	3,540 00	
			Younger, G. R.	5,400 00	1,558 64

** Including \$2,000 charged to Department of External Affairs, Vote 58.

† Charged to Department of External Affairs, Vote 51, \$1,087.32, Vote 58, \$226.84.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses
Ferrier, A.	\$ 1,439 63

CANALS SERVICE

Salaried employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Ballantine, D. C.	\$ 3,360 00		Matthews, G. L.	3,060 00	
Barbeau, R. J.	3,660 00		McAndrew, J. B.	5,040 00	
Barcelo, J.	6,000 00		McCourt, L.	4,440 00	
Betournay, J. N.	5,580 00		McDonald, W. S.	4,440 00	
Brennan, J. A.	3,360 00		McDonell, G. J.	3,060 00	
Burnside, R. J.	4,140 00	\$ 800 00	McGrath, J. P.	3,060 00	891 12
Cameron, C. V.	3,480 00		McInnes, H. L.	5,400 00	721 19
Campbell, H. M.	5,340 00	1,018 69	Mickleborough, K. F.	6,300 00	
Carter, W. J.	3,720 00		Morin, J.	4,620 00	
Comtois, P. E.	3,660 00		(including terminable allowance, \$300)		
Cooper, F. P.	3,120 00		Moyer, J. C.	5,040 00	
Delfosse, D.	3,480 00	764 07	Murphy, H. M.	3,180 00	
Desforges, P. A.	3,060 00		O'Connor, S. C.	3,000 00	
Dorais, R.	4,500 00		Parker, A. H.	5,400 00	
Duhamel, F. L.	3,060 00		Phillips, G. N.	3,840 00	814 72*
Elliott, A. M.	3,360 00		Ramsay, J. H.	6,300 00	
Geale, C. N.	4,440 00	566 10	Renaud, D.	4,080 00	593 85
Hairsine, S.	6,300 00	808 47	Ryan, T. J.	5,400 00	616 86
Hurst, C. K.	4,080 00	607 74	Saint Laurent, J. B. O.	4,620 00	
Juillet, J. H.	3,480 00	723 72	Shelton, J. F.	3,000 00	
Knightley, W.	4,380 00		Shurly, E. C.	5,340 00	
Lachapelle, J. B.	3,180 00	712 54	Taylor, J. G.	3,300 00	
Leduc, R.	3,480 00		Thorpe, H. L.	3,300 00	
Lees, A.	3,600 00		Turner, W.	3,300 00	
Leger, O. E.	3,780 00		Warner, F. R.	4,140 00	
L'Heureux, R.	4,020 00		Weir, D. H.	4,080 00	
Liddycoat, E. L.	3,300 00		West, C. W.	8,000 00	1,310 98
Lindsay, B. A.	3,000 00		Whittier, A. R.	5,040 00	1,112 68
Little, E. C.	5,700 00	621 08	Wiggins, J.	3,600 00	543 69
Luce, A. M.	3,120 00	938 62	Wills, D. C.	3,180 00	
Mackenzie, D.	3,480 00				

* Removal expenses.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses
Bellerive, C.	\$ 503 20	Menard, A.	1,030 92
Jones, C. L.	524 24	Wiggins, G. R.	710 58
Lavallee, R.	794 53		

MARINE SERVICE

Salaried employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Alexander, D.	\$ 3,060 00		Balcom, C. A.	3,840 00	
Alexander, J. M. L. ..	3,000 00		Barbeau, O.	4,320 00	
Anderson, H. V.	8,000 00	\$ 1,316 68	Barbour, J. C.	4,140 00	
Anderson, W. J.	3,060 00		Barrick, J. S.	3,300 00	
Angus, K. C.	3,180 00		Bayer, H. P.	4,320 00	
Arsenault, G. A.	3,516 00		Beauchemin, J. H. ...	5,040 00	1,788 10
Arsenault, W.	3,060 00		Beaudoin, J. A.	3,060 00	
Arseneau, A. A.	3,780 00		Beaudoin, J. C.	4,440 00	
Arthurs, J. N.	3,960 00	1,984 78	Beckett, S.	4,380 00	1,822 91
Audet, G.	3,720 00		Beketov, N. A.	3,960 00	607 62
Augustine, R. L.	3,060 00		Bell, J. J.	3,480 00	
Aussant, J. E.	3,360 00	682 10	Benham, H. T. G.	3,000 00	1,601 46

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Benson, O. I.	3,480 00		Dube, G. B.	3,696 00	500 78
Bermingham, J.	3,180 00		Dufour, W.	3,480 00	
Bernier, L.	3,480 00		Duguay, J. M.	3,060 00	
Blais, L.	3,312 00		Dulmage, O. C.	3,060 00	
Blouin, J. M.	4,020 00		Dunwoody, T. A.	3,120 00	
Blyth, M. E.	3,780 00		Eddy, F. N.	3,300 00	
Blyth, R. C.	5,700 00	801 59	Elliott, H. L.	3,900 00	940 81
Boomer, R. G.	4,080 00	636 94	Elliott, W. F.	4,440 00	
Boudreau, Amedee	3,060 00		Fafard, J. F. G.	3,060 00	
Boudreau, Arthur	3,060 00		Fairweather, W.	3,780 00	
Boudreau, E. V.	3,444 00		Farmer, P. H.	4,380 00	1,451 51
Boudreau, M. G.	4,440 00		Fenwick, K. D.	3,180 00	
Boudreau, T. H.	3,048 00		Ferguson, J.	3,060 00	
Boudreau, V.	3,060 00		Ferguson, P. R.	3,000 00	
Bousquet, P.	3,480 00	501 46	Fontaine, E. P.	3,480 00	
Boyle, H.	3,110 00		Forbes, J. E.	4,200 00	1,084 31
Braconnier, C.	3,120 00		Forbes, P. W.	4,080 00	1,197 95
Brais, M.	4,440 00		Fortin, C.	3,696 00	
Brewer, N. S. K.	3,060 00		Fortin, M.	3,060 00	
Brown, L.	3,060 00		Fournier, T.	3,060 00	
Brydon, J.	4,380 00	579 96	Franklin, D. A.	3,060 00	
Buchanan, H. O.	3,600 00		Frerichs, N. H.	3,660 00	
Burgess, J.	3,600 00	681 75	Gagne, M.	3,060 00	
Burt, A.	4,800 00		Gagnon, L.	3,588 00	
Butler, S. B.	3,180 00		Gagnon, P. G.	4,620 00	1,325 61
Calderwood, H.	3,060 00		Gallagher, E.	3,060 00	
Campbell, J. S.	3,480 00		Gallop, J.	3,060 00	
Cardin, E. B.	4,380 00	1,675 10	Garant, A.	3,180 00	
Caron, A.	3,840 00		Gaudreau, G. E.	4,200 00	
Caron, C. A.	4,500 00		Gauthier, J. O. L.	3,060 00	
Caron, P. R.	3,000 00		Gendron, O.	3,060 00	
Carr, C. G.	3,720 00		Germain, F. A.	3,960 00	671 25
Carr, T. S.	3,780 00		Gidney, E. M.	3,300 00	1,962 15
Carswell, A. B.	3,600 00	1,804 86	Guthrie, G. G.	3,180 00	
Casey, L. H.	4,080 00	831 02	Haggarty, J. T.	3,540 00	
Chisholm, A.	3,360 00	577 86	Hains, J. D.	3,480 00	
Choquet, G. L. C.	4,080 00		Halfyard, N. S.	3,900 00	
Chouinard, C. A.	4,200 00		Hamel, A.	3,480 00	
Chretien, W.	3,060 00		Hardy, P.	3,060 00	
Clawson, E. E.	5,040 00		Harned, E. J.	3,000 00	
Claxton, C.	4,440 00		Harris, G. S.	3,720 00	
Collings, R. B.	3,180 00		Harrison, W. E.	3,300 00	
Conway, W. C.	3,060 00		Hartling, R. J.	3,060 00	
Copeland, F. G.	3,060 00		Hartnell, G. E.	3,420 00	
Cossette, A.	3,300 00		Harvey, R.	3,480 00	
Coulson, J. W.	3,780 00		Herron, A. A.	3,060 00	
Covey, W.	3,480 00		Hetu, G.	3,060 00	
Craig, G. W.	3,060 00		Hosterman, C. H.	5,340 00	
Craig, W. P.	4,080 00	1,807 03	Houde, L. J.	3,420 00	
Crawford, D. M. R.	3,780 00		Hughes, H. S.	3,780 00	
Crowell, V. H.	3,060 00		Hunting, J. A.	3,960 00	
Cumming, W. G.	3,000 00		Hurley, A. W.	3,480 00	
Cumyn, A.	4,080 00	1,872 76	Jack, W.	3,780 00	
Cunningham, H. L.	3,060 00		Janes, E. L.	3,684 00	
Dalzell, M. V.	3,324 00		Johnson, G. L. C.	5,040 00	
Dauphinais, J.	3,060 00		Johnston, G. H.	3,060 00	
Davies, C. G.	3,180 00		Joly, J.	3,120 00	
Davis, F. A.	3,960 00		Jones, E. J. J.	3,900 00	1,309 82
Denton, B. E.	3,696 00		Jones, F. S.	6,900 00	
Desourcy, J. A.	3,180 00		Kay, J. H.	4,080 00	1,175 86
Despres, L. P.	3,192 00		Kendrick, A. G.	3,120 00	
Dinsmore, E. C.	3,060 00		Kendrick, H. B.	3,780 00	1,625 56
Dion, J. L.	3,588 00		Kerr, J. W.	6,600 00	1,650 60†
Dixon, K.	4,320 00	675 33*	Kuhring, P. L.	5,700 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Labbe, J.	3,180 00		Murphy, G. A.	3,060 00	
Lachance, J.	3,720 00		Murphy, L. M.	4,380 00	
Laforest, V.	3,312 00		Murray, A. W.	3,060 00	
Lahey, W. J.	3,060 00		Nelder, B.	3,180 00	
Laing, A. K.	5,700 00		Newman, A.	3,060 00	
Lally, R. M.	3,960 00		Nickerson, F. S.	3,180 00	
Lamb, J. M. M.	5,040 00		Odlum, G. C.	3,180 00	
Lamoureux, J. G.	3,588 00		O'Dowd, F.	3,660 00	
Land, H. L.	4,740 00		Old, F. J. A.	4,440 00	
Laroche, F.	3,120 00		O'Malley, J. R.	3,360 00	
Lauder, H. R.	3,480 00		O'Neill, J. D.	3,420 00	
Lavoie, C. A.	3,060 00		Orchard, O. D.	3,060 00	
Lefevre, W.	3,060 00		Ormiston, H. A.	3,120 00	
Lemay, D.	3,696 00		Osborne, D. G.	3,300 00	
Lemelin, E.	3,000 00		Osborne, H. D.	3,480 00	
Lemieux, G.	3,060 00		Papineau, R. O.	3,600 00	1,989 64
Leroux, J. P.	4,080 00	1,057 72	Parsons, J. R.	3,180 00	
Levesque, J. L. A.	4,440 00		Patchell, J. C.	3,696 00	
Loignon, B.	4,500 00		Paterson, D.	4,800 00	1,419 14
Lynch, E. C.	4,800 00		Patry, J. L.	3,480 00	
MacClements, A.	5,400 00	2,821 92	Patty, J. G.	3,300 00	
MacDonald, H. L.	3,324 00		Pearson, D.	3,000 00	
MacKay, H. D.	3,120 00		Perron, R.	3,312 00	
MacKay, N.	3,120 00		Perry, J. E.	3,480 00	
MacKinnon, J. A.	3,240 00		Peterson, J.	3,600 00	
MacLean, S. A.	3,060 00		Peterson, W. R.	3,180 00	
MacLennan, C. M.	3,420 00		Poland, H. E.	3,720 00	1,950 73
MacNutt, E. K.	4,440 00	1,679 04	Poytress, C. H.	3,060 00	
Maillet, L.	3,048 00		Ramage, T. R.	4,080 00	2,024 04
Manning, W. J.	5,640 00	515 28	Randell, R. J.	3,840 00	
Manuel, F. J.	3,060 00		Ranger, J.	3,120 00	
Marchand, R.	3,840 00		Redick, J. A.	3,480 00	
Massales, J. E.	3,060 00		Rendell, N. E.	3,060 00	
McClelland, W. H.	4,080 00	2,041 53	Renwick, H. M.	4,080 00	523 44
McConkey, R. C.	3,588 00	750 00	Richardson, A.	3,300 00	
McEwan, D.	4,200 00		Ringer, W. R.	3,060 00	
McGowan, J. W.	3,060 00		Roberts, F. B.	3,780 00	
McKean, F. K.	4,080 00	1,205 47	Robertson, W. L.	3,780 00	1,193 97
McKeown, D. P.	3,780 00		Robidoux, G.	3,588 00	
McKinnon, F. A.	3,420 00	2,247 78	Robidoux, L.	3,060 00	
McLachlan, J.	3,780 00		Robillard, T.	3,660 00	
McLean, R.	3,060 00		Robson, S. A.	4,740 00	
McMorran, P.	3,588 00		Roy, J. F.	3,060 00	
McVey, C. C.	4,440 00		Salt, H. S.	4,080 00	2,317 21
Melanson, J. T. J.	3,060 00		Saluail, L.	3,120 00	
Mercier, G.	3,060 00		Sanders, G. A.	3,300 00	
Mercier, H.	3,312 00		Savageau, A.	3,060 00	
Mercier, O.	3,696 00		Scott, E. C.	4,080 00	
Merritt, W. A. C.	3,060 00		Seeley, C. M.	3,240 00	582 86
Milne, A. N.	3,780 00		Shaw, C. A.	3,516 00	975 53
Mitchell, C. O.	3,480 00		Slocombe, F. S.	5,280 00	596 95
Moffat, J. J.	4,800 00	1,641 04	Smallwood, G. W.	3,588 00	
Moorcroft, J.	3,900 00		Smith, A.	3,540 00	
Moore, A. C.	3,180 00		Smith, A. S.	3,060 00	
Moore, W. A.	3,780 00		Smith, G. L.	3,060 00	
Moren, G. J.	3,420 00		Squire, A. J.	3,780 00	662 35
Morin, L.	3,060 00		Stephens, A. A.	4,080 00	
Morphet, R. O.	3,696 00		Stevens, F. L.	3,516 00	
Morrison, T. E.	4,440 00	1,500 12	Stevenson, W.	3,900 00	1,247 85
Morrison, W. N.	4,140 00	572 77	Stewart, R. R.	3,588 00	
Moyle, M. J.	4,080 00	769 08	Stewart, T.	3,660 00	
Munro, M. F. T.	4,440 00		Stone, K.	3,180 00	822 79
Murdock, T. F.	4,740 00		Stout, W. J.	3,780 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Sullivan, R.	4,080 00	685 17	Waterhouse, C. L.	4,440 00	554 96
Talbot, J.	3,840 00		Watson, A.	7,200 00	1,017 01
Talbot, M. J. L.	4,080 00		(including terminable allowance, \$900)		
Taylor, A.	4,080 00		Webster, J. W.	3,360 00	
Theakston, J. C.	3,420 00		Weir, T. W.	3,312 00	
Thexton, D. L.	3,000 00		Welch, A. L.	3,060 00	
Thibault, E.	3,060 00		Westhead, T.	3,060 00	
Thibeault, E.	3,480 00		Whetton, N.	3,060 00	
Thomas, C. G.	3,480 00		Whynacht, C.	3,060 00	
Thomas, G.	3,900 00	1,159 15	Williams, C. G.	4,320 00	647 71
Thomas, W. E.	3,060 00		Williams, J. G. M. ...	3,516 00	
Thomson, J.	3,060 00		Willsher, F. A.	7,500 00	1,591 89
Tucker, F. M.	3,420 00		Wilson, D. M.	3,480 00	
Tully, R. F.	3,600 00		Wilson, F. V.	3,060 00	
Tyler, L.	3,060 00		Wilson, N.	6,900 00	1,158 01
Venables, A. K.	4,920 00		Winslow, A. J.	3,060 00	
Vezina, A.	3,456 00		Worthington, J.	3,060 00	
Vilandre, J. L.	3,060 00		Wyatt, T. G.	3,480 00	
Waldie, A. C.	4,080 00	540 39	Young, A. A.	5,340 00	932 05
Walker, E. D.	4,080 00				

* Removal expenses.

† Includes an amount of \$375.69 charged to Department of Labour, Vote 146.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Bilodeau, E.	\$ 784 72	Lashley, R. E.	795 71	Saunders, J. S.	1,719 06
Bowering, H.	937 57	Leclaire, L.	1,045 02	Shiers, E. G.	606 45
Burns, J. T.	852 88	Lund, J.	520 93	Short, A. C.	2,701 14
Hall, C.	938 83	Osborne, F. G.	993 01	Spouse, R.	629 48
Kerr, A. S.	655 42	Parrott, C. L.	523 17	Thompson, R. G. ...	1,297 27
Kingston, S. D.	871 24	Pouliot, L.	581 94		

AIR SERVICES

Salaried employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Acton, C. J.	\$ 4,080 00	\$ 2,979 37	Baker, W. J.	3,000 00	
Allan, H. V.	4,080 00		Bane, S.	3,540 00	
Allan, R. J.	3,180 00		Banghart, F. I.	4,140 00	
Allen, B. R.	3,660 00	1,017 55	Baribeau, M.	3,300 00	2,474 03
Allen, W. G. D.	3,420 00		Barks, E. A.	4,440 00	
Allen, W. W.	4,380 00		Barron, J. H.	3,660 00	
Allison, A. E.	4,380 00		Barrow, S. H.	3,660 00	
Anderson, E. A.	4,380 00†		Barrowman, I. G.	3,060 00	
Anderson, R.	4,380 00		Batt, H.	3,060 00	
Anderson, W. G.	3,300 00		Bayley, A. K.	3,840 00	
Appleton, C. A.	3,300 00	536 17	Bayton, H. W.	4,380 00†	
Archer, J. E.	4,080 00		Beattie, R. D.	3,060 00	
Archibald, D. C.	5,040 00		Beirnes, V. G.	3,180 00	
Argue, A. G. E.	3,180 00		Belhouse, H. C.	4,380 00	
Arial, J. H. T.	4,080 00		Bell, D.	3,060 00	729 60
Arial, J. R.	3,120 00	668 65	Bell, J. A.	3,720 00	
Armstrong, E. F.	3,780 00	2,501 23	Bell, R. C.	3,480 00	772 85
Armstrong, J. R.	3,060 00	663 97	Benedictson, B. V. ...	3,300 00	
Aveling, A.	3,780 00		Bennett, E. G.	6,300 00	
Axcell, A. E.	3,180 00		Bentley, F. L.	3,480 00	687 83
Bailey, A. K.	3,000 00		Benum, F. W.	4,440 00	554 44*

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Bertalino, J.	3,060 00	1,373 13	Chandler, F. W.	3,420 00	
Blodeau, R. E.	3,660 00		Chapman, G. M.	3,180 00	
Bindon, H. H.	5,040 00	1,121 67	Charleson, J. C.	4,740 00	1,194 39
Birnie, A.	3,180 00		Chilcott, E. B.	3,300 00	
Biron, B. A.	4,380 00		Childs, A. J.	3,660 00	
Bishop, R. W.	4,080 00		Chillcott, G. T.	4,740 00	974 99
Black, D. G.	3,300 00		Chisholm, A. F.	4,380 00	
Blacklock, W. A.	3,180 00	1,681 46	Clark, J.	3,180 00	728 39
Blondeau, J. L.	4,740 00		Clarke, E. G.	4,080 00	
Bogart, C. C.	4,440 00		Clinchy, A. R.	3,180 00	
Boileau, P. E.	3,660 00		Clodman, J.	3,960 00†	
Bolduc, R. L.	3,780 00	1,000 00*	Coffey, L. E.	4,440 00	2,424 98
Bone, F. W.	4,740 00	512 15	Coffin, J. G. C.	3,180 00	
Bone, J.	3,360 00		Cole, J. E.	3,180 00	
Boughner, C. C.	4,140 00		Cole, R. A.	3,660 00	
Boville, B. W.	4,080 00		Colton, J. M.	4,440 00	
Bowerman, W. J.	4,740 00	579 07	Condie, A. G.	3,480 00	
Bowie, A. G.	3,060 00		Connely, W. E.	4,740 00	4,645 39
Boyd, D. W.	4,380 00		Connolly, C. G. C.	3,420 00	
Boyles, N. C.	3,660 00		Connolly, H. J.	6,300 00	1,410 05
Bradley, R. A.	5,520 00		Connor, A. J.	5,040 00	
Brannan, H. H.	3,600 00		Conrad, G. L.	3,180 00	
Brant, C. M.	4,840 00	{ 2,572 87	Cooke, E. F.	4,740 00	
		{ 516 06*	Cordeau, P. A.	3,000 00	
Bray, J. E.	3,840 00		Corsett, D. T.	3,060 00	
Breerton, C. R.	3,060 00†		Courtney, J. L.	3,180 00	
Brethour, C. A.	3,660 00	820 93	Coutanche, G. A.	3,000 00	
Brickman, E. A.	3,300 00	670 10*	Cowley, A. T. N.	9,000 00	815 51
Bridgman, R. H.	3,300 00		Cox, H. M.	3,660 00	
Brister, V. J. R.	3,180 00	{ 1,443 48	Craton, J. D. C.	3,300 00	1,112 95
		{ 553 45*	Craven, J.	3,660 00	
Britney, O. L.	4,740 00	1,388 06	Crochetiere, A. A.	3,000 00	836 13
Broker, F. R.	3,060 00		Crocker, A. J.	4,440 00	
Brooman, J. P.	3,780 00		Croker, A. M.	4,260 00	
Brother, H. D.	3,060 00		(including terminable allowance, \$300)		
Brown, E. J.	3,180 00		Crossley, R. J.	3,780 00	567 35
Brown, G. B.	4,380 00		Crow, L. B.	3,660 00	
Browne, G. C. W.	6,900 00	1,942 62	Cudbird, B. S. D.	3,300 00	
Brun, P. R.	4,380 00		Cuming, R. C.	3,180 00	
Buchanan, L. T.	3,180 00		Currie, D. B.	4,380 00	
Buckler, S. J.	4,380 00	629 29*	Currie, J. J.	3,420 00	
Bulger, G. C.	4,080 00		Curry, D.	3,360 00	932 91
Bunt, R. L.	3,360 00		Curzon, J. H.	4,740 00	841 01
Burbridge, B. F.	3,660 00	{ 722 30	Cuthbert, S. R.	3,480 00	688 55
		{ 691 20*	Davenport, H. E.	3,180 00	881 90
Burbridge, F. E.	3,960 00†	509 85*	Davey, E.	3,780 00	
Burford, E. R.	3,300 00		Davidson, J. R. C.	3,480 00	2,272 46
Burgess, J. A.	3,960 00		Davies, C.	3,120 00	805 49
Burgess, J. H.	3,360 00	1,302 19	Davies, J. J.	3,300 00	975 00
Burren, N. H.	3,180 00		Davis, F. L.	4,320 00	1,684 45
Busche, G. M.	3,300 00		Dawson, A. J.	3,120 00	5,132 74
Butler, W. R.	4,740 00	970 46	Day, D. C.	4,380 00	
Cameron, H.	4,380 00		Delisle, J. C. H.	3,180 00	
Cameron, H. D.	4,320 00		Delisle, S. E.	3,300 00	
Campbell, G. F.	3,060 00		Demeza, N. A.	3,060 00	
Campbell, L. T.	4,380 00		Denison, P. J.	4,380 00	
Capelle, H. G.	4,380 00		DeNiverville, J. L. E.	6,000 00	577 65
Capreol, E. L.	4,500 00		Dennis, T.	3,000 00	
Carly, D. G.	3,660 00	1,192 85	Desloges, J. L. D.	3,060 00	595 24
Casey, P. K.	3,300 00	851 15	Desrochers, G. L.	3,180 00	
Caton, W. A.	4,620 00	1,008 32	Dewar, S. W.	4,380 00†	
Chadburn, H. E.	4,380 00		Dexter, E. H. V.	3,960 00†	
Chafe, F. G.	3,480 00		Dexter, R. V.	4,380 00†	
Chaffey, T. H.	3,480 00		Deziel, J. N. H.	3,180 00	630 93

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Dibblee, F. A.	3,480 00	988 26	Gordon, W. V.	3,480 00	
Dingwall, G. C. W. ...	4,140 00		Goulet, J. E.	3,660 00	
Dion, M. J. G. T.	3,120 00		Goulet, J. R.	3,480 00	
Dodds, R.	6,300 00	588 02	Gourdeau, H.	3,840 00	
Dodds, R. R.	4,380 00†		Graham, R. C.	4,380 00†	
Donaldson, C. F.	3,300 00		Graham, S.	8,500 00	910 82
Dorey, F. E.	3,060 00		(including special al- lowance of \$2,200— P.C. 139/3633, July 20, 1949)		
Dorsett, D. T.	3,060 00		Grant, A. S.	4,380 00†	533 69
Douglas, J. H.	3,060 00		Grant, S. T.	3,300 00	1,097 42
Douglas, R. H.	4,380 00		Gray, A. L.	3,600 00	637 20
Edwards, H. W.	4,380 00		Gray, G.	3,780 00	
Egan, W. D.	3,660 00		Gray, J. W.	3,360 00†	
Egar, R. L.	3,960 00		Greig, R. A.	3,060 00	
Einarsson, E.	4,380 00		Grenier, D.	3,600 00	
Eldridge, P. M.	3,660 00		Groombridge, A. E. ..	3,480 00	810 00
Elliot, W. B.	3,120 00		Guest, R. C.	4,740 00	1,033 71
Ellis, S. J.	4,440 00		Gutierrez, W. L.	4,380 00	
Elsley, E. M.	4,380 00		Gutzman, W. L.	4,380 00	
Empey, B. F.	3,180 00		Hadley, N.	3,180 00	2,285 65
Ernst, R. C.	3,060 00		Haigh, W. A.	3,120 00	1,487 82
Ewert, D.	3,000 00	886 50	Haines, A. A.	3,000 00	
Farquhar, A. S.	4,080 00	2,649 47	Halbert, H. W.	4,380 00	
Fenn, W. E.	4,740 00	1,147 65	Halina, W.	3,300 00	
Finkle, H. W.	3,540 00		Hallman, E. S.	3,300 00	
Finley, H. R.	3,300 00	888 73	Hamilton, E. J. A. ...	3,300 00†	
Fisher, H. E.	3,180 00	1,622 01	Hamilton, J.	3,000 00†	
Fitton, L. G.	3,720 00	1,081 62	Hamilton, W. R.	4,380 00	
Fleming, M. M.	4,140 00	693 51	Hammill, A.	3,300 00	1,219 26
Fleming, M. R.	4,380 00		Hammill, P. J.	3,360 00	645 55
Flynn, G.	3,120 00		Hardman, J.	3,420 00	1,718 61
Foley, S. S.	6,000 00	941 34	Hardman, M.	3,300 00	
Folkins, J. C.	4,440 00	732 43	Harford, G. P.	3,660 00	
Ford, A. M.	3,180 00		Harris, G. F.	4,740 00	694 68
Ford, W. C.	3,600 00		Harris, J. F.	3,180 00	
Fordyce, W. J.	3,600 00		Harris, K. C.	3,180 00	1,541 15
Foster, L. B.	3,300 00†		Harris, R. E.	3,060 00†	
Fournier, J. P.	3,720 00	544 62	Harry, K. F.	4,380 00	
Fowler, J. R.	3,300 00		Hawkins, L. K.	3,480 00	
Fox, K. B.	3,300 00		Hayman, E. D.	4,440 00	
Fraser, A. N.	5,700 00		Heath, W. H.	3,780 00	
Fraser, J. R.	3,120 00		Henderson, J.	4,380 00	
Fryers, W. R.	3,180 00†		Hennessey, J. V.	3,180 00	
Ganong, W. F.	4,380 00	557 10	Henry, T. J. G.	3,960 00	
Gard, G. B.	3,180 00		Hewitt, R. O.	3,120 00	
Garland, H. A.	3,180 00		Hicks, L. W.	3,660 00	708 91
Garland, W. A.	3,660 00		Hickson, E.	4,740 00	624 10
Garrett, E. J.	4,440 00	741 05	Hignell, K. A.	3,300 00	
Gervais, J. A.	3,180 00		Hilchie, W. F.	4,740 00	1,590 52
Gibb, J. G.	3,060 00		Hill, S. E.	3,120 00	
Gifford, D.	3,180 00		Hillgartner, L. A.	4,380 00	
Gilbert, G.	3,540 00		Hirons, G. E.	3,060 00	
Gilbert, G. A.	3,780 00†		Hobbs, G. R.	3,180 00	
Gingras, F. P.	3,660 00		Hoddinott, W. A.	3,960 00	
Gleave, T. C.	3,000 00		Hodgkinson, D. B. ...	3,180 00	
Glen, D. P.	4,080 00	1,225 00*	Holdsworth, W.	3,600 00	2,160 23
Gloster, H. H.	3,180 00		Holland, J. D.	4,380 00	
Godson, W. L.	4,260 00	519 85	Hollingshead, F. N. ..	3,060 00	
(including terminable allowance, \$300)			Hollis, F. J.	3,060 00	
Goodbrand, C. G.	4,080 00†	587 35	Hollm, E. R.	3,840 00	1,201 73
Gooding, R. G.	3,180 00	1,325 96	Holohan, E. J.	3,660 00	3,012 33
Goodwin, R. W.	4,140 00	2,232 95			
Gordon, R. M.	3,120 00				
Gordon, S. V. A.	4,380 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Hooper, A. W.	3,000 00		Lawton, A. T.	4,080 00	
Hoover, A. A.	4,380 00		Leaver, J. M. G.	4,080 00†	
Hopkins, W. C.	3,780 00	685 92	Lebeuf, C. H.	3,480 00	
Hornsby, J. T.	4,740 00	1,798 00	Lee, J. C.	3,600 00	
Hornstein, R. A.	4,080 00†		Lee, S. B. D.	3,180 00	
How, T. G.	4,800 00	611 00	Legg, G. H.	4,380 00	
Howey, O. T.	3,120 00	940 44	Lenaghan, C. M.	3,060 00	
Hughes, F. R.	3,180 00		Lenahan, J. A.	4,380 00†	
Hughes, F. T.	4,080 00	548 20	Lentsch, G. H.	3,060 00	686 48*
Hughes, M. L.	3,060 00	1,065 12	Leslie, M. E.	3,180 00	
Humphrey, E. B.	3,180 00	542 15	Lewington, A. J.	3,840 00	648 53
Hunka, D.	3,060 00		Linton, W. R.	4,080 00	598 07
Hunt, C. F.	3,300 00		Logan, L. E.	3,780 00	
Hunter, H. I.	3,300 00		Lomenda, J. J.	3,120 00	1,586 72
Hunter, J. D.	4,740 00	751 41	Longley, R. W.	4,380 00	
Huntley, C. E.	3,300 00†		Lore, W. K. L.	3,180 00	
Hutchon, H. M.	4,380 00		Low, W. D.	3,540 00	
Ingall, A. F.	3,960 00		Lowe, A. B.	4,380 00	
Irish, V. W.	4,140 00		Lowe, G. F.	3,360 00†	
Irons, G. E.	3,060 00		Lund, H. E.	3,060 00	
Irvine, B.	3,360 00	902 51	Lynn, G. A.	3,180 00	
Irvine, W. H.	4,740 00	2,498 72	MacCauley, H. C.	3,480 00	
Jackson, A. W.	4,380 00	676 11*	MacDonald, J. A.	3,120 00	519 69
Jackson, D. T.	3,780 00	1,709 21	MacDonald, L. V.	3,180 00	
Jefferson, N. V.	4,380 00		MacDougall, D. C.	3,480 00	3,358 42
Jelenick, M. D.	3,480 00		MacHattie, L. B.	4,380 00	
Joberty, R. A.	3,660 00		MacKay, J. R.	4,740 00	
Johns, P.	4,380 00		Mackie, W. H.	3,300 00	1,113 09
Johnson, O.	4,380 00		MacLennan, A. G.	3,660 00	
Johnson, W. M.	3,300 00	1,057 12	MacNeill, J. A. D.	4,380 00†	569 78
Johnston, D. A.	3,060 00		MacPherson, W. A.	3,180 00	
Johnston, E. A.	4,380 00		MacVicar, A. G.	4,380 00	
Johnston, H. W.	3,300 00		Mahaffy, F. J.	4,080 00†	
Johnstone, C. L.	3,300 00	500 06*	Mahaffy, F. R.	3,300 00	
Joy, D. G.	6,000 00		Main, J. R. K.	6,000 00	{ 610 33 1,315 90*
Jupp, E. H.	4,440 00		Markham, F. J.	3,180 00	
Keating, C. E.	4,140 00		Markham, W. E.	4,380 00	
Keays, J. L.	3,120 00	613 22	Marshall, B. L.	3,060 00	
Keetley, R. S.	3,660 00		Marshall, W. M.	3,480 00	
Keith, L. S.	4,440 00	1,546 10	Mason, A. H.	4,380 00	
Kellough, W. H.	3,060 00		Mather, G. R.	3,300 00	892 84
Kelly, O. G.	4,080 00		Mathewson, B. A.	3,480 00	
Kendall, G. R.	4,380 00		Mathieson, J. R.	3,960 00†	
Kennedy, D. B.	4,440 00	639 69	Mattern, L. R.	3,480 00	937 34
Kermode, E. J.	3,300 00	783 40	Matton, R. P.	3,120 00	
King, E. A.	3,420 00		May, E. H.	4,080 00	
Kitchin, J. E.	3,360 00		McArthur, N. G.	3,720 00	
Knowland, A. J.	3,660 00		McCallum, J. A.	3,300 00†	
Knox, J. L.	4,380 00		McCauley, A. R.	4,440 00	
Knutsen, G.	3,480 00	1,806 53	McCauly, H. C.	3,480 00	
Konzuk, J.	3,180 00	1,211 12	McClary, N. H.	4,080 00	1,448 64
Korven, K. M.	3,300 00†	623 74	McClelland, D. E.	4,380 00	
Labelle, J. J.	4,380 00		McClure, J. W.	3,060 00†	
Lace, G. S.	3,060 00		McClure, M. J. O.	3,180 00	731 09
Lake, C. R.	3,360 00	1,874 22	McCormick, D. G.	3,300 00	
Lalonde, E. D.	3,060 00	798 55	McDonald, A.	6,000 00	
Lamont, A. H.	3,300 00†		McDougall, D. A.	4,080 00	676 85
Lannon, T.	3,480 00		McDowell, G. E.	4,740 00	
Latinga, S. R.	3,300 00		McDowell, W. O.	4,200 00	1,030 23
Lauder, J. R.	3,300 00		McEachern, D. J.	3,480 00	2,559 10
Lavery, W. R.	3,780 00	2,304 64	McGeary, D. S.	4,380 00	650 52*
Lawrence, G. E.	3,000 00		McGlennig, L. K. ...	3,300 00	
Lawson, W. S.	4,740 00	1,155 62			

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
McGrath, T. M.	4,440 00	{ 907 99	Noble, J. R. H.	4,740 00	
McIntyre, C. B.	3,300 00	761 68*	Noury, J. O.	3,480 00	2,079 35
McIntyre, D. A.	4,500 00	1,107 93	Nutter, J. R.	3,060 00	
McIntyre, D. P.	4,140 00	510 96	Oakley, L. A.	3,180 00	1,960 39
McIntyre, H. A.	5,520 00		O'Brien, R. H.	3,300 00	
McKay, G. A.	3,960 00†	962 76	O'Connell, W. J. J. ...	3,720 00	539 68
McKenzie, R. C.	3,060 00		Orr, T. E.	3,180 00	
McLean, A. D.	7,200 00	1,224 37	Osmond, H. L.	4,380 00	
McLean, G. T.	3,480 00	712 25	Ostrom, J. A.	3,300 00	1,060 35
McLean, H. H.	3,360 00	568 60	Page, D. E.	4,380 00†	
McLean, J. A.	3,120 00		Page, F. A.	3,300 00	
McLean, S. A.	3,360 00	1,153 93	Page, H. W.	3,060 00	621 31*
McLean, W. E.	3,000 00	520 95	Parkinson, D. H.	3,300 00	
McLeod, J. H.	3,120 00		Parsons, G.	4,200 00	
McLeod, K. T.	4,440 00		Patterson, F. H.	3,300 00	
McLewin, R. E. T.	3,060 00		Patterson, H. T.	3,720 00	
McMullen, D. M.	4,380 00	767 73	Patterson, H. W.	3,480 00	934 74
McOrmond, V. B.	3,780 00		Pattison, H. A. L.	6,780 00	
McQuarrie, A. F.	3,300 00†		Pattison, R. F.	3,300 00†	
McTaggart-Cowan, P. D.	6,300 00	875 98	Penner, C. M.	4,260 00	
McVicar, A. G.	4,380 00		(including terminable allowance, \$300)		
McWatters, J. J.	3,180 00	581 75	Pennock, R. H.	3,480 00	
McWatters, R. S.	3,660 00		Petticrew, L. G.	3,060 00	
Mead, C. H.	4,080 00		Pettit, K. G.	3,300 00	
Meiss, J. St. E.	3,360 00		Philpott, G. W.	3,180 00	952 70
Melvin, G. K.	3,180 00		Pincock, G. L.	4,380 00	
Meredith, F. W.	3,360 00	1,970 66	Pinder, A. R.	3,180 00	652 48
Merriman, H. O.	5,700 00		Pinhey, G. C.	3,660 00	
Merritt, H. R.	3,060 00		Podd, L. J.	3,060 00	829 24
Messier, J. L.	3,540 00	797 50	Porter, E. F.	4,740 00	
(including terminable allowance, \$360)			Porter, R. H.	3,060 00	
Millar, F. G.	3,780 00		Potter, J. G.	4,380 00†	728 80
Millar, L. T.	3,300 00		Powe, N. N.	4,380 00	
Miller, D. A.	3,000 00		Power, B. A.	4,380 00	
Miller, J. R.	4,380 00	1,089 10	Prescott, T. H.	3,180 00	
Millidge, L.	4,440 00		Quealy, O. H.	4,740 00	
Milne, L. S.	3,300 00	3,419 53	Quine, J. F.	3,300 00	
Mitchell, D. W.	3,060 00†		Rae, R. W.	4,380 00	
Monday, J. S. B.	3,180 00		Ramsden, R. C.	3,060 00	
Monsinger, M. N.	3,120 00		Rankin, K. D.	3,060 00	
Moore, A. J.	3,300 00	826 98	Rayner, H. C.	3,180 00	
Moore, J. D.	3,120 00		Read, C. R.	3,060 00	
Moore, W. J.	3,540 00		Rees, D. B.	4,800 00	1,024 35
Morris, J. D. M.	3,000 00	675 50	Rees, H. S.	6,300 00	808 15
Morris, O. L.	3,060 00†		Renaud, J. W. A.	3,120 00	
Mortensen, L. W.	3,120 00	757 23	Restall, B. A. B.	3,180 00	632 43
Muldowney, A.	3,300 00		Richards, F.	3,180 00	715 45
Munn, R. E.	4,380 00		Richards, T. L.	4,380 00	
Munro, J. D.	3,780 00		Risteen, H. C.	4,740 00	
Murden, W. D.	3,300 00		Roberts, T. L. P.	4,140 00	
Murphy, D. D.	4,740 00	1,502 15	Robertson, D. M.	4,440 00	543 25
Murphy, H. M.	3,180 00		Robertson, D. S.	4,440 00	747 09
Mushkat, C. M.	4,380 00		Robertson, G. W.	3,780 00	
Muttitt, G. H.	4,380 00		Robertson, G. Wilson	4,380 00	
Myrick, V. T.	3,480 00		Robertson, J. R.	6,000 00	835 53
Nason, H. R.	3,360 00		Robinson, D. B.	3,060 00	
Nelson, W. L.	3,780 00		Robinson, K. J.	3,660 00†	
Nesbitt, L. M.	4,740 00		Robson, T. W.	3,120 00	
Newby, H. W.	3,120 00	1,109 64	Rodgers, J. P.	3,660 00	
Newcombe, H. R.	3,660 00		Rollin, J. A.	3,660 00	
Nicholl, W.	3,060 00		Rosenthal, A. M.	3,000 00	1,265 07
Nixon, F. G.	5,040 00		Ross, D. S.	4,380 00	
			Round, H. S.	3,180 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Royer, M. G.	3,300 00		Thompson, J. H.	3,420 00	996 25
Rutherford, R. J.	3,300 00†		Thomson, A.	6,900 00	1,042 55
Ruthledge, C. H.	3,060 00	749 00	Thorn, W. A.	3,660 00	
Sabraw, J. H.	4,380 00		Thurber, W. C.	3,300 00	
St. John, R. E.	4,440 00	1,181 76*	Tibbles, L. G.	4,380 00	
Saltzman, P. P.	3,300 00		Titus, R. L.	4,380 00†	
Samson, S.	3,180 00		Travers, C. T.	5,700 00	699 84
Saphir, J.	3,300 00		Troop, H. P.	3,300 00	
Saunders, D. W.	4,740 00	685 70	Tucker, H. V.	3,960 00	
Saunders, K. F.	4,740 00		Turnbull, W. E.	4,440 00	
Saunderson, T. M.	3,720 00	737 25	Turner, E.	3,120 00	832 09
Schubert, D. C.	4,440 00	1,441 06	Turner, J. A.	4,380 00	
Scott, J. D.	3,480 00	1,437 50	Tyner, R. V.	4,380 00	
Sealey, F. W.	3,180 00	1,150 65	Upton, G. C.	4,080 00	868 39
Shannon, R. S.	3,300 00		Upton, F. T.	3,300 00	
Shatford, S. A.	3,120 00		Valois, P. G.	4,080 00	
Shibley, L. H.	3,300 00		Vaughan, H. A.	3,600 00	
Simmons, R. L.	3,180 00		Vergette, T.	3,660 00	
Sinclair, J. H.	3,180 00		Vincent, J. S.	3,180 00	
Skelton, C. H.	4,020 00	656 94	Wadsworth, K. R.	3,060 00	
Skinner, M. M.	3,420 00		Walkden, R. W.	4,380 00	
Slade, W. J. C.	3,420 00	1,476 04	Walker, A. H.	3,420 00	716 80
Slater, D. F. A.	4,380 00		Walker, E. R.	4,380 00†	
Slinn, T. G.	3,540 00		Walker, G. E.	3,000 00	545 91
Sly, W. K.	3,960 00†		Walker, P. S.	3,840 00	
Smith, A. K.	3,120 00	627 08	Wall, J. G.	4,500 00	
Smith, D. H.	4,440 00		Wallace, W. S. C.	3,300 00†	
Smith, G. C.	3,480 00		Wallingford, G. E.	4,440 00	
Smith, G. W.	5,040 00	1,920 06	Walsh, H. E.	5,700 00	
Smith, J. L.	5,700 00		Warkentin, C. C.	3,300 00	508 90
Smith, R. C.	3,660 00		Washburn, G. H.	4,380 00†	
Smith, R. H.	3,060 00	638 73*	Wastell, W. G.	3,660 00	1,013 11
Smith, W. B.	5,040 00	1,247 79	Watson, J. B.	3,360 00†	
Smith, W. R.	3,300 00		Watson, M. J. M.	3,360 00	
Sobiski, L. J.	3,300 00		Wells, G.	3,120 00	
Spence, C. R.	3,180 00		West, J. M.	3,180 00	
Spracklin, C. R.	3,000 00		Wetherell, W. P.	4,080 00	
Stark, A. P.	3,660 00		Wheeler, H. V. G.	3,480 00	{ 724 78*
Stephen, J. C.	3,180 00				{ 2,129 20
Stevens, C. E.	4,380 00†		White, H. W.	3,000 00	575 06*
Stewart, W. W.	3,300 00	910 15	Whitney, H. I. M.	4,080 00†	562 30*
Storr, D.	3,960 00		Whittet, C. A.	3,060 00	631 80
Strachan, D.	4,380 00		Wiacek, T. L.	4,380 00	
Stratton, W. D. G.	4,320 00	2,438 94	Wicks, A. A.	3,000 00	1,550 97
Strong, W. J. G.	3,060 00		Wilkins, E. B.	3,480 00	994 43
Sutherland, C. H.	4,380 00†		Williams, E. D. M.	3,300 00	
Swansburg, R. H.	3,300 00†		Williams, H. S.	3,120 00	
Sykes, L.	3,480 00	782 63	Williamson, H. J.	4,740 00	1,352 52*
Tait, G. W. C.	4,080 00†		Wilson, A. H.	3,840 00	
Tait, T. W.	4,440 00	1,026 30	Wilson, H. M.	3,840 00	3,154 94
Tarling, B. K.	3,060 00		Wilson, H. P.	4,380 00	
Taylor, C. S.	3,180 00	1,019 72	Wilson, J.	4,260 00	1,259 01
Taylor, G. E.	3,060 00		Wilson, J. P.	4,320 00	524 99
Taylor, G. L.	3,480 00	2,417 22	Wilson, L. J.	3,300 00	
Tee, H. D.	3,780 00		Wilson, W. J. F.	3,660 00	779 87
Templeman, T.	3,060 00		Wingfield, J. M.	3,300 00	
Terry, N. C.	3,420 00	1,020 03	Winsor, E.	5,700 00	
Thomas, C. W.	3,780 00		Wood, D. A.	3,060 00	
Thomas, M. K.	3,300 00		Woodley, W. S.	3,360 00	912 90
Thomas, W. J.	3,360 00		Woods, S. A.	3,180 00	706 42
Thompson, C. E.	4,380 00		Wright, D.	3,120 00	700 05
Thompson, F. D.	4,380 00	548 85	Wright, D. J.	3,960 00†	
Thompson, G. A.	6,000 00	643 83	Wright, J. B.	4,380 00	
Thompson, H. A.	4,380 00†				
Thompson, J. G. C.	3,480 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Wright, J. R.	3,060 00	568 53	Yearwood, J. A.	3,780 00	
Wyatt, J. C.	3,180 00		Young, A. G. W.	3,120 00	682 04
Wylie, T. C.	3,180 00		Zimmerman, S. O.	3,360 00	2,218 63

* Removal expenses.

† Certain allowances applicable to the position rather than the individual were also paid to these employees under the general regulations. The minimum and maximum annual rates of the main types of such allowances were as follows: Northern, single, \$900, married, \$1,500; isolation, \$48-\$600; Officer in charge, \$60-\$480; living, \$180-\$900.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Ahern, G.	\$ 958 50	Ervin, R. F.	1,082 18	Lennox, H. W.	1,031 91
Aindow, J. C.	859 60	Ervin, R. G.	500 48	Lirette, D.	628 42
Aitken, E. V.	554 60	Fischer, M. C.	1,087 73	Logan, D. A.	752 40
Anderson, L.	637 97	Fleming, W. H.	514 98	Logue, J. H.	605 55
Armit, A.	638 48	Flick, A. C.	813 08	Longair, F. M.	668 30*
Armstrong, D. G.	1,606 70	Foran, R.	1,786 14	Loos, E.	1,232 97
Armstrong, D. J.	1,767 10	Forbes, J. D.	662 40	Loring, R. O.	2,755 47
Armstrong, T.	2,142 81	Foster, C. C.	644 55	Lougheed, L.	1,409 00
Atkinson, H. E.	1,309 70	Foster, F. K.	630 40	Loyst, H. B.	566 55
Babb, H. C.	1,458 58	Fozard, G. A.	1,017 29	MacKenzie, G. R.	514 98*
Baker, J. D.	568 05	Furness, J. E. C.	591 21	MacLachlan, D. G.	1,999 57
Bambrick, C. A.	1,041 13*	Ginn, E.	504 17	MacLean, H. A.	2,967 80
Batts, J.	1,096 72	Glassford, H. E.	524 43	MacMillan, A. C.	548 94
Bayeroff, H. F.	1,904 90	Gleason, J. M.	524 70	Marlowe, F. J.	519 59
Benjamin, H. F.	734 73*	Glover, G. W.	859 95	Marsh, V.	977 06
Bird, G. D.	978 65	Gongos, A. A.	929 49	Martel, J. H. M.	583 25
Black, W. A.	612 60	Grist, S. H.	1,538 13	Martel, W. L.	1,913 25
Bowie, H. H.	609 20	Gunson, H. H.	700 05	Martin, R. G.	1,415 18
Branscombe, R. E.	611 15	Hammersley, H. A. J.	755 80	Matheson, F. A.	656 42
Brown, T. L.	2,014 81	Harris, G. S.	657 45	Mauders, R.	520 74
Bush, A. H. W.	1,431 27	Hatton, W. L.	620 62	Maynard, K.	588 65*
Byrne, P. J.	907 00	Heath, R. A.	1,857 39	McAree, D. C.	1,208 37
Cairns, R. H.	5,422 03	Hebbel, W. L.	512 00	McKay, H. J.	729 64
Campbell, G. N.	623 63	Hetherington, M. L.	2,459 46	McLean, A. A.	848 36
Campbell, H. T. B.	892 60	Hockin, W. A.	592 28	McLeod, W. D.	520 17
Campbell, P. E.	560 08	Holtz, D.	834 48	McMillan, D. R.	535 85
Carmichael, J. F.	837 15	Howard, L.	605 75	McNeil, J. R.	976 36
Carroll, A.	661 01	Hurst, J.	668 92	McTavish, G.N.	815 27
Chilton, A. E.	1,133 15	Ireland, E. H.	1,442 04	Melanson, D. F.	543 79*
Chorney, P.	776 37*	Jackson, G. S. F.	865 07	Mikitcheuk, J.	525 09
Clark, R. M.	583 80	Jacquot, W.	570 17	Miller, J. B.	799 93
Clee, B.	1,175 30	James, F.	854 55	Milner, S. W.	1,500 22
Collins, S.	614 25	Jamieson, J. C.	1,156 43	Montpetit, C.	1,266 74
Comeau, J. C.	720 53	Jenkins, J. K. R.	582 02	Moore, R.	751 50
Cook, H. B.	550 30	Johnson, J. S.	1,324 35	Mosher, W. A.	566 67
Couch, H. G.	1,581 98	Joubert, P. R.	702 52	Myers, W. E.	959 55
Cringan, F. J.	510 53	Keenan, R. A.	601 30*	Nantel, Aime,	967 67
Deacon, A. J.	1,161 41	Key, H. D.	980 23	Nantel, Andre	2,096 32
Demers, H.	549 00	Kimball, G. L.	1,166 47	Neale, G. M.	1,914 07
De Niverville, J. D. A.	724 95	Kinhead, C.	647 05	Nelson, L. E.	613 90
De Niverville, R.	754 36	Kirkham, N. P.	523 75*	Nichols, T.	739 40
Dick, C. V.	602 58	Labelle, P. E.	1,091 68	Nolan, T. G.	1,346 23
Dionne, T.	1,012 70	Lake, P. E.	880 75	O'Reilly, J. B.	543 57
Donovan, J. F.	648 95	Lamont, J.	774 30	Othot, C. A.	1,225 16
Dowling, W. M.	1,074 75	Larson, N. L.	529 12*	Paulson, C. R.	718 47
Duffy, F. H.	1,118 98	Latimer, J. R.	522 80	Pederson, P.	914 00
Dunn, J. L.	1,561 67	Laurin, D.	598 05	Pelletier, R. J.	545 00*
Dupuis, D. H.	881 40	Le Blanc, J. F.	1,168 14	Peterson, A. W.	651 40
Emery, G.	832 29	Le Blanc, P.	1,201 26	Phillips, J. J.	1,230 02
		Lee, C. B.	939 61	Phillips, R. I.	529 85

	Travelling expenses		Travelling expenses		Travelling expenses
Postema, G. C.	764 55	Segal, D.	1,633 34	Turkington, K.	749 55
Press, H. R.	1,141 34	Sheldon, M. S.	677 75	Turner, R. W.	967 50
Prevost, J. B.	1,792 30	Sheridan, J. T. E. ...	1,922 43	Volchuk, A.	1,225 72
Price, E. A.	534 20*	Shukster, A.	587 50	Walker, G. W.	1,112 95
Priestley, G. V.	538 50*	Silverberg, D. M.	824 20	Walker, J. R.	1,461 43
Ralph, K. B.	1,888 59	Simmonds, I. W.	543 18	Walker, R. L.	765 85
Rasmussen, C. G. ...	693 99	Simpson, H. H.	787 40	Wasylyk, J. R.	690 90*
Ratliffe, R. R.	585 15	Smith, A.	994 46	Watkins, R. H. C. ...	522 75
Richard, J. O.	584 11	Smith, A. J.	563 28	West, E. W.	532 45*
Ricker, W. A.	818 95	Smith, J. M.	1,129 30	Wharton, P.	694 18*
Ritcey, P. R.	768 14	Steele, C. G.	1,321 43	Whittet, K. R.	1,157 33
Rowe, C. F.	866 86	Steggles, E.	1,077 65	Wilcock, R. L.	519 75
Roy, J. O.	855 87	Stevens, C. H.	617 59	Williams, H. C.	744 61
Russell, A.	623 20	Stinson, C. E.	547 90	Wilson, B. I.	700 20
Rutledge, A. B.	988 41	Taillon, J. A.	1,385 60	Wilson, H. E.	918 87
St. Jacques, O.	1,056 32	Tape, J. L.	555 84	Wishart, J.	1,061 75
Sanderson, J. H.	512 54	Taylor, S. E.	1,010 95	Woodrow, F. S.	843 22*
Saulnier, H. E.	582 03	Tharratt, L. G.	630 80	Wright, C. O.	788 22
Sauriol, L.	611 20	Toole, G. A.	530 00*	Young, A.	603 45
Sawyer, D.	1,470 47	Toole, G. M.	532 92*	Zowtiak, J.	591 70
Scott, J. C. W.	1,099 89	Town, J. A.	897 18		

* Removal expenses.

Suppliers receiving \$10,000 or over from this Department

NOTE.—Payments to contractors on public works contracts of \$5,000 or over, and to suppliers of certain materials in connection therewith, are described in detail under the relevant votes and are therefore not included in the following list.

D. Ackland & Sons, Limited, Winnipeg, \$19,958.79; Ahearn and Soper Co. Ltd., Ottawa, \$16,484.84; Albert & McCaffery, Ltd., Prince Rupert, B.C., \$25,897.26; Alberta Government Telephones, Edmonton, \$20,996.86; Algoma Steel Corporation, Ltd., Sault Ste. Marie, Ont., \$11,128.62; All-Steel Buildings, Ltd., Toronto, \$26,924.74; Aluminum Co. of Canada, Ltd., Montreal, \$29,044.81; American Gas Accumulator Co., Elizabeth, N.J., U.S.A., \$48,447.62; F. W. Argue, Ltd., Ottawa, \$18,288.60; Armco Drainage & Metal Products of Canada, Ltd., Guelph, Ont., \$66,023.39; Automatic Electric (Canada) Ltd., Toronto, \$54,516.15; L'Auto Neige Bombardier, Ltee, Shefford, Que., \$15,094.64.

Baffin Trading Co. Ltd., Montreal, \$16,368.97; P. Baillargeon, St. Johns, Que., \$10,428.63; Harry Baldwin, Gander, Nfld., \$31,420.14; W. L. Ballentine Co., Ltd., Toronto, \$35,705.80; B.C. Electric Railway Co. Ltd., Vancouver, \$36,098.18; B.C. Equipment Company, Ltd., Vancouver, \$14,671.22; Beaver Lumber Co. Ltd., Winnipeg, \$17,016.55; Bell Telephone Co. of Canada, Montreal, \$86,481.98 (not including, \$13,786.41 shown under Vote 501); Board of Liquor Control, St. John's, \$41,766.62; Bras d'Or Navigation Company, Ltd., Montreal, \$78,004.33; British American Oil Co. Ltd., Toronto, (not including \$80,438.04 paid from Vote 498), \$61,380.87; British Columbia Telephone Co., Vancouver, \$26,788.11; Builders Sales Ltd., Ottawa, \$12,551.56; Burns & Co., Ltd., Calgary, Alta., \$51,636.01.

Cables, Conduits & Fittings Ltd., St. Johns, Que., \$42,615.12; Campbell Steel & Iron Works, Limited, Ottawa, \$10,606.30; Government of Canada—Department of National Defence, \$387,358.57, National Harbours Board, \$13,212.72, Department of National Revenue, \$36,575.28, Northern Transportation Co. (1947) Ltd., Edmonton, \$20,592.93, Post Office Department, \$10,508.28, Department of Public Printing & Stationery, \$565,404.57, Unemployment Insurance Commission, \$43,434.22, Department of Veterans Affairs, \$131,836.77; Canada Cement Company, Limited, Montreal, (not including \$113,638.32 paid from Vote 498), \$174,939.48; Canada Crescoting Co. Ltd., Montreal, \$23,509.63; Canada Gunitite Company, Ltd., Montreal, \$12,827.47; Canada Packers, Ltd., Toronto, \$138,949.68; Canada Wire & Cable Co., Ltd., Toronto, \$46,675.57; Canadair, Ltd., Montreal, \$185,124.96; Canadian Bridge Co. Ltd., Walkerville, Ont., \$15,016.98; Canadian Corps of Commissioners, Montreal, \$70,480.61; Canadian Fairbanks-Morse Co., Ltd., Montreal, \$29,625.11; Canadian General Electric Co. Ltd., Toronto, \$242,692.55; Canadian Import Co. Ltd., Quebec, \$51,426.10; Canadian Industries, Ltd., Montreal, \$17,717.03; Canadian Ingersoll-Rand Co. Ltd., Montreal, \$53,282.42; Canadian Liquid Air Co. Ltd., Montreal, \$11,762.89; Canadian Marconi Co., Montreal, \$72,227.11; Canadian National Carbon Co. Ltd., Toronto, \$38,898.33; Canadian National Railways, Montreal, \$725,119.07 (not including \$228,846.85 paid from Vote 501); Canadian Oil Companies, Limited, Toronto, \$42,399.97; Canadian Pacific Airlines, Montreal, \$70,225.27; Canadian Pacific Railway Company, Montreal, \$193,618.47 (not including \$120,546.47 paid from Vote 501); Canadian Pratt & Whitney Aircraft Co. Ltd., Montreal, \$16,241.75; Canadian

Vickers Ltd., Montreal, \$106,487.31; Canadian Westinghouse Co. Ltd., Hamilton, Ont., \$44,918.73; Percy Carriere Automobiles, Ottawa, \$33,647.15; Central Bridge Company Limited, Trenton, Ont., \$18,564.04; Charbonnerie St. Laurent, Ltd., Trois Rivières, Que., \$38,837.76; Chrysler Corporation of Canada, Ltd., Windsor, Ont., \$43,296.24; Collingwood Shipyards, Limited, Collingwood, Ont., \$10,697.91; Concrete Products (Newfoundland) Ltd., St. John's, \$16,762.26; Cordage Distributors, Ltd., Toronto, \$73,426.59; Crane Ltd., Montreal, \$34,080.43; Crowe, Gonnason Co. Ltd., Victoria, \$32,146.72; S. Cunard & Co. Ltd., Halifax, \$41,098.42; Chas. Cusson, Ltd., Montreal, \$16,352.93.

Daigle & Paul, Ltd., Montreal, \$19,089.20; Geo. T. Davie & Sons, Ltd., Levis, Que., \$13,661.25; Chester Dawe, Ltd., St. John's, \$12,032.12; De Havilland Aircraft of Canada, Ltd., Toronto, \$151,564.70; District Services Ltd., Sault Ste. Marie, Ont., \$14,734.93; Dominion Bridge Co. Ltd., Montreal, \$43,956.41; Dominion Building Materials, Ltd., Ottawa, \$19,067.77; Dominion Chain Co. Ltd., Niagara Falls, Ont., \$23,435.80; Dominion Coal Co. Ltd., Sydney, N.S., \$339,416.90; Dominion Steel and Coal Corporation, Ltd., Montreal, \$50,539.60; Drummond, McCall & Co., Ltd., Montreal, \$18,495.62.

Eastern Coal Co. Ltd., Saint John, N.B., \$11,189.01; T. Eaton Co. Ltd., Toronto, \$75,225.29; Thomas A. Edison Inc., Bloomfield, N.J., U.S.A., \$40,316.37; D. Kemp Edwards Ltd., Ottawa, \$10,266.98; Evans, Coleman & Johnson Bros., Ltd., Victoria, \$11,494; Federal Electric Manufacturing Co. Ltd., Montreal, \$39,207.64; The Flintkote Company of Canada Ltd., Toronto, \$10,093.63, (not including \$5,010.98 paid from Vote 498); Friez Instrument Division, Townson, Md., U.S.A., \$16,501.60.

Gas Accumulator Co. (Canada) Ltd., Toronto, \$10,738.72; General Coal Co., West Saint John, N.B., \$77,861.27; General Steel Wares, Ltd., Montreal, \$38,492.27; General Supply Co. of Canada, Ltd., Montreal, \$111,027.70; B. F. Goodrich Rubber Company of Canada Ltd., Kitchener, Ont., \$11,009.41; Goodyear Humber Stores, Ltd., Gander, Nfld., \$14,716.27; Goodyear Tire & Rubber Co. of Canada Ltd., New Toronto, Ont., \$16,875.46; Gordon & Belyea, Ltd., Vancouver, \$21,704.17; Gray Coach Lines, Ltd., Toronto, \$23,166; Gypsum Lime & Alabastine, Canada, Ltd., Toronto, \$10,222.40.

C. & W. Hackett, North Sydney, N.S., \$14,004.12; Halifax Shipyards, Limited, Halifax, \$69,901.66; Harvey & Co. Ltd., St. John's, \$30,472.34; Hayward Lumber Co. Ltd., Edmonton, \$13,880.07; John Heney & Son, Ltd., Ottawa, \$10,116.76; Hollinger, Ungava Transport, Ltd., Mont Joli, Que., \$13,338.38; Home Oil Distributors, Limited, Vancouver, \$19,211.28; Hudson's Bay Company, Winnipeg, \$136,164.49; Hudson's Bay Vicariate Transport, Ltd., Churchill, Man., \$80,838.70; Hydro-Electric Power Commission of Ontario, Toronto, \$64,179.02; Hydro-Quebec, Montreal, \$58,174.31.

Imperial Oil Limited, Toronto, \$952,992.33, (not including \$112,374.34 paid from Vote 498); Imperial Tobacco Co. of Canada, Limited, Montreal, \$30,340.08; Industrial & Road Equipment Ltd., Edmonton, \$11,157; International Harvester Co. of Canada Ltd., Hamilton, Ont., \$41,171.75; International Paints (Canada) Limited, Montreal, \$15,074.05; Iron Fireman Mfg. Co. of Canada Ltd., Toronto, \$10,664.12; Irving Oil Company Ltd., Saint John, N.B., \$25,061.03.

Les Jardiniers Modeles, Montreal, \$11,176.14; Job Brothers & Co., Ltd., St. John's, \$22,339.96; Kane-Marr Ltd., Winnipeg, \$10,259.38; Kelly, Douglas & Co., Limited Vancouver, \$22,580.42; H. Kelly & Co. Ltd., Edmonton, \$16,022.19; A. Kennedy & Co. Limited, Charlottetown, \$10,397.88; Lucien Lachapelle, Sorel, Que., \$74,880.78; La France Fire Engine and Foamite, Ltd., Toronto, \$20,656.23; H. R. Large & Co., Charlottetown, \$11,170.12; Lefebvre Freres, Montreal, \$16,137.70; London Concrete Machinery Co., Ltd., London, Ont., \$11,242.92.

MacDonald Bros., Aircraft, Limited, Winnipeg, \$17,016.17; H. R. MacMillan Sales (Quebec) Ltd., Montreal, \$96,793.10; Marine Industries, Limited, Montreal, \$165,611.70; Maritime Telephone and Telephone Co. Ltd., Halifax, \$14,749.28; Marshall-Wells Co. Ltd., Edmonton, \$28,973.45; McColl-Frontenac Oil Co. Ltd., Montreal, \$28,111.53; McKenzie Sheet Metal Products, Edmonton, \$11,470.28; McKinnon Columbus Chain Limited, St. Catharines, Ont., \$23,082.89; Frank McNamara, St. John's, \$17,751.83; J. Earl McQueen, Amherstburg, Ont., \$13,583.75; Merchants Coal Company Ltd., Montreal, \$11,380.45; Mont-Laurier Co. Ltd., Roberval, Que., \$28,753.03; Montreal Dry Docks, Ltd., Montreal, \$19,163.34; Mooney Construction Co., Saint John, N.B., \$10,500; Mumford Medland Limited, Winnipeg, \$18,717.69.

National Grocers Company, Ltd., Eastview, Ont., \$36,489.78; New Brunswick Electric Power Commission, Saint John, N.B., \$25,768.27; New Brunswick Telephone Co., Ltd., Saint John, N.B., \$13,170.63; Newfoundland Coal Co. Ltd., St. John's, \$23,934.83; Newfoundland Margarine Company, Ltd., St. John's, \$21,555.57; North American Buildings, Ltd., Winnipeg, \$58,713.04, (not including \$23,745.87 paid from Vote 498); Northern Electric Co. Ltd., Montreal, \$190,804.27; Northland Transport, Edmonton, \$11,130.40.

A. T. O'Leary & Co. Ltd., Halifax, \$15,446.91; Ontario Hughes Owens Co. Ltd., Ottawa, \$76,197.41; Ontario Stop-Fire, Reg'd., Ottawa, \$18,514.10; Pacific Salvage Co. Ltd., North Vancouver, B.C. \$13,500; W. A. Parisien Estate, Cornwall, Ont., \$10,073.17; People's Gas Supply Co. Ltd., Ottawa, \$13,059.19; Pictou Foundry & Machine Company, Ltd., Pictou, N.S., \$41,711.08; Prefabricated Homes, Lachute, Que., \$67,047.08; Prince Rupert Dry Dock & Shipyard, Prince Rupert, B.C., \$27,475.29; Purdy Bros. Ltd., Halifax, \$34,769.50.

Quaker Oats Company of Canada Limited, Peterborough, Ont., \$11,028; R.C.A. Victor Co. Ltd., Montreal, \$71,118.27; Remington Rand, Limited, Toronto, \$16,565.45; Robb Engineering Works, Limited, Amherst, N.S., \$23,152.20; James Robertson Co. Ltd., Montreal, \$11,302.66; Thomas Robertson (Canada) Ltd., Montreal, \$16,131.88; Rogers Majestic Ltd., Toronto, \$28,357.99.

Saint John Drydock Co. Ltd., East Saint John, N.B., \$61,964.44; La Compagnie de Telephone du Golfe St. Laurent, Ltée, Rimouski, Que., \$13,350.41; St. Lawrence Power Co. Ltd., Cornwall, Ont., \$30,827.05; Joseph Salter's Sons, Ltd., North Sydney, N.S., \$11,885.40; Sangamo Co. Ltd., Toronto, \$64,093.72; Saskatchewan Power Commission, Regina, \$28,531.78; Saunders, Howell & Co., St. John's, \$21,898.94; Scotstown Granite Co.

Ltd., Montreal, \$129,220.18; Isaac Selick & Sons, Ltd., Moncton, N.B., \$11,548.64; Shell Oil Co. of Canada Limited, Toronto, \$120,380.42; Sicard Limited, Montreal, \$74,141.88; Howard Smith Paper Mills, Ltd., Cornwall, Ont., \$25,200; Standard Manufacturing Co. Ltd., St. John's, \$16,985.06; Standard Oil Co. of British Columbia, Ltd., Vancouver, \$17,742.86. (not including \$5,470.07 paid from Vote 498); Steel Co. of Canada Ltd., Hamilton, Ont., \$11,539.53; Steers Limited, St. John's, \$19,021.55; Sterling Rubber Co., Ltd., Guelph, Ont., \$14,035.54; Stromberg-Carlson Co. Ltd., Toronto, \$24,537.18; Swift-Canadian Co. Ltd., Toronto, \$45,721.58.

The Tower Co. Ltd., Montreal, \$23,624.36; Trans-Canada Air Lines, Montreal, \$730,745.89; Union Tractor & Equipment Co. Ltd., Calgary, Alta. \$24,702.32; United Towns Electric Co. Ltd., St. John's, \$25,068.85; Vancouver Island Coals, Ltd., Nanaimo, B.C. \$32,890.80; Victoria Machinery Depot Co. Ltd., Victoria, \$20,028.69.

Arthur Waddell, Ste. Therese, Que., \$16,214.73; Walter Motor Trucks of Canada Ltd., Ottawa, \$23,457.34; J. & R. Weir, Montreal, \$21,054.65; Western Grocers, Ltd., Edmonton, \$14,324.06; Western Oxygen Co. Ltd., Armstrong, B.C. \$10,474.89; White Pass & Yukon Route, Vancouver, \$34,394.12; Widsten & Logan, Bella Bella, B.C., \$10,940.69; J. Fred Williamson Ltd., Saint John, N.B., \$40,868.94; Wilsil Limited, Montreal, \$95,715.75; Windsor Hotel, Ltd., Montreal, \$36,414.49; Winters Plumbing Co. Yellowknife, N.W.T., \$15,369.68; Yarmouth Marine Railway Co. Ltd., Yarmouth, N.S., \$11,931.68; Yarrows Limited, Victoria, \$32,453.62.

CANADIAN MARITIME COMMISSION

The Commission was established by the Canadian Maritime Commission Act, c. 52, 1947, effective from November 1, 1947, to consider and recommend to the Minister such policies and measures as it considers necessary for the operation, maintenance, manning and development of a merchant marine and a ship-building and ship-repairing industry commensurate with Canadian maritime needs.

The Act also provides that the Commission shall (a) exercise and perform on behalf of the Minister such powers, duties and functions of the Minister under the Canada Shipping Act, 1934, as the Minister may require; (b) administer, in accordance with regulations of the Governor in Council, any steamship subventions voted by Parliament; and (c) exercise or perform any other powers, duties or function conferred on, or required to be performed by, the Commission by or pursuant to any other Act or order of the Governor in Council.

The Commission consists of three members appointed by the Governor in Council for a period of five years, provided however, that the members first appointed shall be for periods of five, four and three years respectively.

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:

Expenditures—	
Ordinary	2,277,372 11
Revenues—	
Ordinary	36 58
Net Charge	\$2,277,335 53

Transactions as reflected in the Open Accounts of Canada

	March 31, 1949	1949-50 Transactions (Net)	March 31, 1950
ASSETS			
[3] Other Loans and Investments—			
(d) Miscellaneous	\$ 3,750 00	\$ 3,750 00	

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada in Part I of this Report. Details of Open Accounts will be found on page Z-89 of this section.

REVENUES

Ordinary Revenue—

Refunds of Previous Years' Expenditures \$ 36 58

Certified correct,

L. C. AUDETTE,

for Chairman, Canadian Maritime Commission.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
B—CANADIAN MARITIME COMMISSION					
Z-87	523	Administration.....	182,480 00	138,615 30	130,936 53
MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS					
Z-87	524	*Western Local Services.....	405,000 00	405,000 00	458,000 00
Z-88	525	*Eastern Local Services.....	1,781,667 00	1,733,756 81	1,577,139 99
	926				
	626				
Total Ordinary.....			\$ 2,369,147 00	\$ 2,277,372 11	\$ 2,166,076 52

* Complete title is shown in the following details.

Vote 523 Canadian Maritime Commission—Administration

	Estimates	Allotments	Expenditures
Salaries	112,480 00	125,480 00	120,720 20
Travelling Expenses	25,000 00	25,000 00	8,062 02
Telephones, Telegrams and Postage	5,000 00	5,000 00	3,338 10
Printing, Stationery and Office Equipment	12,000 00	12,000 00	5,420 20
Professional and Special Services	25,000 00	12,000 00	522 60
Sundries	3,000 00	3,000 00	552 16
	\$ 182,480 00	\$ 182,480 00	\$ 138,615 30

As at March 31, 1950, there were 34 salaried employees being paid from this vote, of whom 7 were permanent and 27 temporary.

MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS

Vote 524 Western Local Services

This vote was provided for the payment of mail subsidies and steamship subventions to the undermentioned contractors (shown in parentheses), for services between the following ports:

	Estimates	Allotments	Expenditures
Vancouver and Northern ports of British Columbia and Queen Charlotte Islands (Union Steamships Ltd.)	345,000 00	345,000 00	345,000 00
Victoria and West Coast Vancouver Island (Canadian Pacific Railway Co.)	60,000 00	60,000 00	60,000 00
	\$ 405,000 00	\$ 405,000 00	\$ 405,000 00

Votes 525, 926 and 626 Eastern Local Services

This vote was provided for the payment of mail subsidies and steamship subventions to the undermentioned contractors (shown in parentheses) for services between the following ports:

	Estimates	Allotments	Expenditures
Baddeck and Iona, N.S. (Baddeck Transportation Co.)	12,000 00	12,000 00	12,000 00
Campobello, N.B. and Lubec, Maine (Mitchell and Calder) ..	3,667 00	3,667 00	3,666 66
Dalhousie, N.B. and Miguasha, P.Q. (J. Romeo Allard, Restigouche Ferries Ltd.)	22,000 00	22,000 00	22,000 00
Deer Island, Campobello Island and St. Andrews, N.B. (Deer Island—Campobello Mail Service)	2,000 00	2,000 00	2,000 00
Grand Manan and Mainland, N.B. (Saint John Marine Transports Limited)	85,000 00	85,000 00	85,000 00
Halifax, Canso and Guysboro, N.S. (Cabot Shipping Co. Ltd.—\$16,250)*	20,000 00	20,000 00	20,000 00
Halifax, Sherbrooke, Spry Bay and Torbay, N.S. (Nova Scotia Shippers Limited)	14,000 00	14,000 00	14,000 00
Halifax and Ports on West Coast of Cape Breton Island (A. J. Burke & Co.)	10,000 00	10,000 00	10,000 00
Ile-aux-Coudres and Les Eboulements, P.Q. (Blaise Fournier, Transport Cartier)	16,000 00	16,000 00	16,000 00
Ile-aux-Grues and Montmagny, P.Q. (Emile Gagne)	2,500 00	2,500 00	2,500 00
Mulgrave and Arichat, N.S. (Margaree Steamship Co. Ltd.) ..	31,000 00	31,000 00	31,000 00
Mulgrave and Canso, N.S. (Canso Shipping, Fishing & Industries Ltd.)	85,000 00	85,000 00	85,000 00
Mulgrave and Guysboro, N.S., calling at intermediate ports (The Mac Steamship Co. Ltd.)	16,500 00	16,500 00	16,500 00
Murray Bay and North Shore of the St. Lawrence, P.Q. (Bras d'Or Bay Navigation Co. Ltd.)	50,000 00	50,000 00	50,000 00
Owen Sound and Ports on Manitoulin Island and Georgian Bay, Ont. (Owen Sound Transportation Co. Ltd.)	100,000 00	100,000 00	64,744 15†
Pelee Island and the Mainland, Ont. (Pelee Shipping Co. Ltd.)	21,000 00	21,000 00	21,000 00
Pictou, Mulgrave and Cheticamp, N.S. (North Bay Steamship Company, Ltd.)	13,500 00	13,500 00	13,500 00
Pictou, N.S., Souris, P.E.I., and the Magdalen Islands (Magdalen Islands Transportation Co. Ltd.)	144,000 00	144,000 00	144,000 00
Prince Edward Island and Newfoundland (The Inter-Island Steamship Co. Ltd.)	54,000 00	54,000 00	54,000 00
Prince Edward Island and Nova Scotia (Northumberland Ferries Ltd.)	161,000 00	161,000 00	161,000 00
Quebec, Natashquan and Harrington, P.Q. (Clarke Steamship Co. Ltd.)	448,000 00	448,000 00	448,000 00
Quebec or Montreal and Gaspé, P.Q., calling at way ports (Clarke Steamship Co. Ltd.)	156,500 00	156,500 00	156,500 00
Rimouski, Matane and points on the North Shore of the St. Lawrence, P.Q. (Lower St. Lawrence Transportation Co. Ltd.)	125,500 00	125,500 00	125,500 00
Riviere-du-Loup and St. Simeon, and/or Tadoussac, P.Q. (La Traverse Riviere-du-Loup-St. Simeon Ltee.)	21,000 00	21,000 00	21,000 00
Saint John, N.B. and Minas Basin ports	10,000 00	10,000 00	
Saint John, N.B., Westport and Yarmouth, N.S. and other way ports (Saint John Marine Transports Ltd.)	31,500 00	31,500 00	29,625 00
Sydney, N.S. and Bay St. Lawrence, Cape Breton Island, calling at way ports (Aspy Steamship Co. Ltd.)	40,000 00	40,000 00	40,000 00
Sydney and Bras d'Or Lake ports, West Coast of Cape Breton Island and Prince Edward Island (Straits Shipping and Contracting Co. Ltd.)	30,000 00	30,000 00	30,000 00

	Estimates	Allotments	Expenditures
Sydney and Whycoemagh, Cape Breton Island, calling at way ports (The New Bras d'Or Steamship Co. Ltd.)	28,000 00	28,000 00	28,000 00
Yarmouth, N.S. and Boston, Mass. (Himmelman Supply Co., Ltd.)	28,000 00	28,000 00	27,221 00
	<u>\$1,781,667 00</u>	<u>\$1,781,667 00</u>	<u>\$1,733,756 81</u>

* By arrangement, \$3,750 was retained from the subsidy paid to Cabot Shipping Co., Ltd. For further details, see Other Loans and Investments under Open Accounts further on in this section.

† P.C. 1737, April 28, 1949, authorized the making of a new contract between His Majesty and the Owen Sound Transportation Co., Ltd., providing for an annual payment during the 15-year period commencing the first day of April, 1949, of a subsidy of \$100,000 with a proviso that any increase in revenue from the services in excess of the amount required for expenses and amortization of bonded indebtedness will be paid to His Majesty by way of a refund of subsidy.

An amount of \$35,255.85 was received in the current year, being a refund of such excess in accordance with the recapture clause in the subsidy agreement.

OPEN ACCOUNTS

	Dr. Balance Mar. 31, 1949	Debit	Credit	Dr. Balance Mar. 31, 1950
[3] Other Loans and Investments				
<i>(d) Miscellaneous—</i>				
Balances Receivable under Agreement of Sale of Crown Assets:				
Cabot Shipping Co. (Motor Vessel <i>Listowell</i>) ..\$	3,750 00		\$ 3,750 00	

P.C. 3294, August 6, 1946, authorized the payment of \$20,000, annually for three years, to the Cabot Shipping Co., Ltd., Halifax, for the performance of a subsidized steamship service between Halifax, Canso and Guysboro, N.S., with the motor vessel *Listowell*. The Order in Council also authorized the payment of \$15,000 in advance, to assist the company in the purchase and reconstruction of the vessel, the said payment to be on account of the three year subsidy provided by the contract. A mortgage, without interest, on the vessel in favour of the Crown is held as security for the amount of the advance.

The amount of \$3,750 shown as a credit represents the final repayment deducted from the subsidy paid to the contractor.

Employees Receiving Salaries at Annual Rates of \$3,000 or over and Travelling Expenses of \$500 or over

The following list contains the names and annual salary rates of all salaried employees who were receiving \$3,000 or over as at March 31, 1950. Also included are the travelling expenses of these employees where the amount was \$500 or over.

Salaried employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Clyne, J. V., Chairman.	\$ 12,000 00	\$ 3,321 11	Heenan, J. A.	5,280 00	
Audette, L. C., Commissioner	10,000 00	746 52	Latchmore, F. B.	4,200 00	1,196 31
McGugan, A., Commissioner	10,000 00	998 95	Leavey, L. J.	6,000 00	
Balfry, C. P.	3,180 00	532 37	McMonagle, B. C.	4,620 00	
Brand, E. S.	7,500 00		(including terminable allowance, \$240)		
Crosthwait, L. C.	3,780 00		Melville, J.	3,780 00	
Fisher, W. J.	5,700 00	1,659 12	Paton, N. A.	5,640 00	
			Schuthe, G. M.	3,480 00	

Appendix PARK STEAMSHIP COMPANY LIMITED

(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934" AND SUBJECT TO "THE GOVERNMENT COMPANIES OPERATION ACT")
Balance Sheet as at March 31, 1950

ASSETS		LIABILITIES AND CAPITAL	
Cash:		Liabilities	
On hand and in bank	88,269 55	Accrued Charges and Accounts Payable (including provision of \$456,683.21 for vessel repairs, damage claims, and expense accounts not yet received)	498,080 01
On deposit with the Receiver General of Canada	1,000,000 00	Capital	
Claims and Accounts Receivable:		Shareholders:	
Claims receivable (estimated recovery)—		Capital Stock—	
Pending	830,778 21	Authorized, 1,000 shares of no par value.	
With underwriters for settlement	86,566 91	Issued, 32 shares, fully paid	32 00
Accounts receivable		Surplus—	
		As at March 31, 1949	1,928,192 96
Deferred Charges—Ships' consumable stores to be accounted for on re-delivery of vessels chartered to the United Kingdom Government	917,345 12	Add:	
Fixed Assets—10,000 ton vessels, at nominal value:	18,186 05	Prior years' adjustment	150,652 25
		Excess of income over expenses for the year, per Schedule I	2,973,838 10
Dry cargo vessels—58 North Sands type	29,000,000 00	Less: Funds considered surplus to requirements re-	
Supply vessels—4 Victory type and 3 Canadian type	3,500 000 00	mitted to the Government	5,052,683 31
			3,325,000 00
		Government of Canada, advances	1,727,683 31
			1,727,715 31
			32,500,000 00
			34,227,715 31
			\$ 34,725,795 32

Approved on behalf of the Board.

J. V. CLYNE,
Director.
L. C. AUDETTE,
Director.

I have examined the accounts of Park Steamships Company Limited for the year ended March 31, 1950, and have obtained all the information and explanations I have required. Subject to the fact that, as in former years, no provision has been made for depreciation of the Company's fixed assets, I certify that, in my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1950, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

PARK STEAMSHIP COMPANY LIMITED—*Concluded*

Statement of Income and Expenses for the year ended March 31, 1950

Income			
Vessel charter hire	2,899,995	36	
Interest	53,898	25	
Recoveries for equipment shortages on vessels returned from charter	56,000	00	
			3,009,893 61
Administrative Expenses			
Salaries	31,085	43	
Living allowances and travel expenses	3,245	58	
Stationery and printing	484	62	
Telephone and telegraph	471	31	
Expense of moving Montreal Office to new location	332	50	
Office supplies and expenses	260	32	
Unemployment insurance	112	95	
Other expenses	62	80	
			36,055 51
Excess of Income over Expenses for the year, transferred to Surplus			<u>\$2,973,838 10</u>

NATIONAL HARBOURS BOARD

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:

Expenditures—

Government Owned Enterprises—Deficits 83,141 45

Revenues—

Ordinary 307,998 00

224,856 55

[8a] Non-Active Assets:

(i) Capital

1,160 17

(ii) Other 4,236,174 30

Less Credits 12,090 97

4,224,083 33

Net Charge

\$3,998,066 61

NOTE.—The status of accounts under Non-Active Assets above is shown on page Z-95.

Transactions as reflected in the Open Accounts of Canada

	March 31, 1949	1949-50 Transactions (Net)	March 31, 1950
ASSETS			
[2] Loans to, and Investments in, Crown Agencies			
(e) Miscellaneous	\$ 85,303,358 93	\$ 20,381,654 83	\$105,685,013 76
LIABILITIES			
[10] Deposit and Trust Accounts			
(c) Miscellaneous	2,234,571 44	126,869 55	2,361,440 99
[11] Insurance, Pension and Guaranty Accounts			
(c) Pension and Retirement Funds	2,799,240 00	587,916 63	3,387,156 63
	<u>\$ 5,033,811 44</u>	<u>\$ 714,786 18</u>	<u>\$ 5,748,597 62</u>

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada in Part I of this Report. Details of Open Accounts will be found on page Z-96 of this section.

GENERAL NOTE.—A condensed operating statement of the National Harbours Board for the calendar year 1949 and balance sheet as at December 31, 1949, with relevant comments, are shown at the end of this section.

REVENUES

Comparative Summary

	1949-50	1948-49
Ordinary Revenue—		
A Return on Investments	307,998 00	62,021 95
Capital Accounts—		
B Refunds of Previous Years' Expenditures	1,160 17	5,594 94
Special Receipts and Other Credits—		
C Non-Active Accounts	12,090 97	
	<u>\$ 321,249 14</u>	<u>\$ 67,616 89</u>

Details

Ordinary Revenue—

A Return on Investments:

Port Colborne Elevator—Net income surplus, 1949	193,930 77	
Prescott Elevator—Net income surplus, 1949	114,067 23	
		307,998 00

Capital Accounts—

B Refunds of Previous Years' Expenditures: Churchill Port and Terminals		1 160 17
--	--	----------

Special Receipts and Other Credits—

C Non-Active Accounts:

Halifax Harbour	10,396 87	
Quebec Harbour	1,694 10	
		12,090 97
		\$ 321,249 14

Certified correct.

R. K. SMITH,

Chairman, National Harbours Board.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
GOVERNMENT OWNED ENTERPRISES					
NON-ACTIVE ACCOUNTS					
Z-94	555	Advances to National Harbours Board, subject to the provisions of Section 29 of the National Harbours Board Act, to meet expenditures applicable to the calendar year 1949 on any or all of the following accounts:—			
		(a) Retirement of Maturing Debentures—			
		Saint John.....	85,000 00	85,000 00	282,900 00
		(b) Reconstruction and Capital Expenditures—			
		Halifax.....	2,644,000 00		
		Saint John.....	1,850,000 00		
		Quebec.....	1,150,000 00		
		Three Rivers.....	166,000 00		
		Port Colborne.....	84,000 00		
		Churchill.....	279,500 00		
		Generally—Unforeseen and Miscellaneous..	200,000 00		
			6,373,500 00		
		Less amount to be expended from Replacement Fund....	428,500 00		
			5,945,000 00	4,151,174 30	1,308,300 98
		Less transferred to Loans to, and Investments in, Crown Agencies.....	12,541 76		
			5,932,458 24	4,151,174 30	1,308,300 98
Z-95	558	*Advances re deficits—Jacques Cartier Bridge...	60,087 00		148,000 00
		Total Non-Active Accounts.....	6,077,545 24	4,236,174 30	1,739,200 98
DEFICITS					
Z-95	557	*Deficit—Churchill Harbour.....	111,435 00	83,141 45	42,632 49
		Expenditures: from Appropriations not required for 1949-50.....			195,110 15
		Grand Total.....	\$ 6,188,980 24	\$ 4,319,315 75	\$ 1,976,943 62

* Complete title is shown in the following details.

GOVERNMENT OWNED ENTERPRISES
NON-ACTIVE ACCOUNTS

Vote 555 Advances to National Harbours Board, subject to the provisions of Section 29 of the National Harbours Board Act, to meet expenditures applicable to the calendar year 1949 on any or all of the following accounts:—

	*Estimates	*Appropriations	*Expenditures
(a) Retirement of Maturing Debentures—			
Saint John Harbour	\$ 85,000 00	\$ 85,000 00	\$ 85,000 00
(b) Reconstruction and Capital Expenditures—			
Halifax Harbour			
Construction of Shed 26	620,000 00	620,000 00	610,898 78
Construction of Pier 3	2,000,000 00		
Less: From Replacement Fund	198,500 00		
	1,801,500 00	1,801,500 00	1,159,699 24
Construction of Carpenters' Workshop	8,000 00	8,000 00	
Heating Installation, Shed 21	10,000 00	10,000 00	9,145 75
Projects under \$5,000	6,000 00	6,000 00	
	2,445,500 00	2,445,500 00	1,779,743 77
Saint John Harbour			
Reconstruction McLeod and Pettingill Wharves and Shed	1,850,000 00	1,850,000 00	1,603,535 73
	1,850,000 00	1,850,000 00	1,603,535 73
Quebec Harbour			
Reconstruction Wharf 20, Outer Louise Basin	550,000 00		
Less: From Replacement Fund	100,000 00		
	450,000 00	450,000 00	447,435 52
Strengthening Wharf 29 and Reconstruction of Shed thereon	600,000 00		
Less: From Replacement Fund	130,000 00		
	470,000 00	470,000 00	113,301 24
	920,000 00	920,000 00	560,736 76
Three Rivers Harbour			
Extension to Ste. Angele de Laval Wharf	150,000 00	150,000 00	1,863 00
Alterations to Panneton Wharf	16,000 00	16,000 00	300 00
	166,000 00	166,000 00	2,163 00
Port Colborne Elevator			
Erection of Steel Fire Escapes	15,000 00	15,000 00	
Installation Dust Collecting System	50,000 00	50,000 00	
Fire Resistant Enclosure of Stair and Hoist Well	13,000 00	13,000 00	
Heating System in Office	6,000 00	6,000 00	5,990 00
	84,000 00	84,000 00	5,990 00
Churchill Harbour			
Construction of Living Quarters	161,000 00	161,000 00	160,118 23
Purchase Steel Dump Scow	102,300 00	102,300 00	1,397 11
New Boiler for Lake Pump House	10,000 00	10,000 00	9,716 00
Purchase New Dump Truck	3,200 00	3,200 00	3,097 26
Installation Additional Bollards on Wharf	3,000 00	3,000 00	2,270 27
	279,500 00	279,500 00	176,598 87
Generally Unforeseen and			
Miscellaneous	200,000 00		
Less: Transferred to Loans to, and Investments in, Crown Agencies (see Open Accounts further on in this section)	12,541 76		
	187,458 24		
Churchill Harbour			
Construction Cold Storage Building		14,000 00	10,383 28
Purchase and Installation Oil Burner Equipment and Oil Storage Tanks		10,000 00	5,472 30
		24,000 00	15,855 58
Halifax Harbour			
Purchase Two Transits		1,150 00	1,100 00
Saint John Harbour			
Construction Stevedores' Rest rooms		2 000 00	1,558 11

	*Estimates	*Appropriations	*Expenditures
Quebec Harbour			
Projects under \$5,000		4,050 00	2,842 40
Port Colborne Elevator			
Projects under \$5,000		1,100 00	1,050 08
		32,500 00	22,406 17
Unallotted		155,158 24	
Total Generally Unforeseen and Miscellaneous ..	187,458 24	187,458 24	22,406 17
	<u>\$5,932,458 24</u>	<u>\$5,932,458 24</u>	<u>\$4,151,174 30</u>

*Amounts shown in the first column under "Estimates" represent the Capital Budget as presented by the National Harbours Board through the Minister of Transport, and subsequently approved by Parliament. Those in the second column represent the details of the voted appropriations as provided by Parliament, and those in the third column, the net expenditures made from these appropriations only.

In accordance with section 29 of the National Harbours Board Act, c. 42, 1936, as amended, certificates of indebtedness for \$4,236,174.30 bearing interest at 2½ per cent per annum were issued to the Government of Canada to cover the above expenditures.

(a) Under the agreement of sale of the City of Saint John properties to the Saint John Harbour Commissioners as of August 1, 1927, the commissioners assumed full liability for City of Saint John bonds amounting to \$1,467,154.96 maturing at various dates from 1932 to 1954. The Federal Government guaranteed these bonds as to principal and interest. During the year, debenture indebtedness to the public of a par value of \$85,000 matured and an advance of this amount was obtained from the Federal Government to retire these bonds. The principal of the unmatured bonds outstanding at the close of the harbour financial year, December 31, 1949 amounted to \$3,329.31.

Vote 558 Advances to National Harbours Board with interest at a rate to be fixed by the Governor in Council for such period and upon such terms and conditions as the Governor in Council may determine, to be applied in payment of deficits resulting from the operations of the Jacques Cartier Bridge	\$ 60,087 00
Expenditures	nil

As revenues of the bridge in the calendar year 1949 were sufficient to meet all charges excepting interest due the Government of Canada and depreciation, this vote was not required.

DEFICITS

Vote 557 To provide for payment to National Harbours Board, of the amount hereinafter set forth, to be applied in payment of the deficit (exclusive of interest on Dominion Government Advances and depreciation on capital structures) arising in the calendar year 1949 in the operation of the Churchill Harbour	111,435 00
Expenditures	\$ 83,141 45

Changes in Non-Active Asset Accounts

The status of the Non-Active Asset Accounts in which changes have occurred during the year is as follows:

	Dr. Balance Mar. 31, 1949	Debit	Credit	Dr. Balance Mar. 31, 1950
Miscellaneous—				
Churchill Port and Terminals	\$ 12,791,841 46		\$ 1,160 17	\$ 12,790,681 29
*Loans and Advances Non-Active—				
Churchill	39,571 27	192,454 45		232,025 72
Halifax	12,597,382 52	1,780,843 77	10,396 87	14,367,829 42
Port Colborne	4,573 35	7,040 08		11,613 43
Quebec	27,836,629 80	563,579 16	1,694 10	28,398,514 86
Saint John	18,779,791 12	1,690,093 84		20,469,884 96
Three Rivers	3,985,193 39	2,163 00		3,987,356 39
	<u>\$ 63,243,141 45</u>	<u>\$ 4,236,174 30</u>	<u>\$ 12,090 97</u>	<u>\$ 67,467,224 78</u>

* These advances cover capital expenditures and are fully secured by certificates of indebtedness.

OPEN ACCOUNTS

	Dr. Balance Mar. 31, 1949	Debit	Credit	Dr. Balance Mar. 31, 1950
[2] Loans to, and Investments in, Crown Agencies				
<i>(e) Miscellaneous—</i>				
A Montreal	60,577,759 25	564,831 66	4,100 00	61,138,490 91
A Jacques Cartier Bridge		20,049,750 00	73,336 55	19,976,413 45
A Vancouver	24,725,599 68	15,140 38	170,630 66	24,570,109 40
	<u>\$ 85,303,358 93</u>	<u>\$ 20,629,722 04</u>	<u>\$ 248,067 21</u>	<u>\$105,685,013 76</u>

	Cr. Balance Mar. 31, 1949	Debit	Credit	Cr. Balance Mar. 31, 1950
[10] Deposit and Trust Accounts				
<i>(c) Miscellaneous—</i>				
B National Harbours Board—				
Special Account No. 1	1,364,005 37	40,769,471 23	40,448,541 97	1,043,076 11
Special Account No. 2	430,472 40	324,307 01	440,917 61	547,083 00
Special Account No. 3	440,093 67	2,547,309 07	2,878,497 28	771,281 88
	<u>2,234,571 44</u>	<u>43,641,087 31</u>	<u>43,767,956 86</u>	<u>2,361,440 99</u>

[11] Insurance, Pension and Guaranty Accounts				
<i>(c) Pension and Retirement Funds—</i>				
C National Harbours Board Pension Fund				
	2,799,240 00	306,816 82	894,733 45	3,387,156 63
	<u>\$ 5,033,811 44</u>	<u>\$ 43,947,904 13</u>	<u>\$ 44,662,690 31</u>	<u>\$ 5,748,597 62</u>

A Generally, in connection with these accounts, there are Parliamentary appropriations provided, the expenditures from which are treated as Loans to, and Investments in, Crown Agencies through such accounts. The appropriations in the present year, and the accounting therefor, follow:

Votes 559 and 935 Advances to National Harbours Board, subject to the provisions of Section 29 of the National Harbours Board Act, to meet expenditures applicable to the calendar year 1949, on any or all of the following accounts:

	*Estimates	*Appropriations	*Expenditures
(a) Retirement of Maturing Bonds—			
Montreal-Jacques Cartier Bridge	\$ 22,044,750 00	\$ 22,044,750 00	\$ 20,049,750 00
(b) Reconstruction and Capital Expenditures—			
Montreal Harbour			
Reconstruction Jacques Cartier Pier	450,000 00	450,000 00	158,343 97
Paving Alexandra Pier	4,500 00	4,500 00	3,909 32
Paving Sec. 5W-8W Windmill Point Wharf	25,000 00	25,000 00	16,623 36
New Transit Shed Section 29-30	330,000 00	330,000 00	301,649 51
Alteration to Platform and Door, Shed 25	6,000 00	6,000 00	
Two Storey Extension, Shed 10, King Edward Pier	100,000 00	100,000 00	33,546 96
Two Storey Extension, Shed 6, Alexandra Pier ..	49,000 00		
Less: From Replacement Fund	26,000 00		
	<u>23,000 00</u>	<u>23,000 00</u>	
Electric Power Outlets, Track Side of Sheds ..	7,000 00	7,000 00	6,858 97
Installation Fire Hydrants in Sheds	68,000 00	68,000 00	
Installation Grain Shiploaders, Jacques Cartier Pier	100,000 00		
Less: From Replacement Fund	24,000 00		
	<u>76,000 00</u>	<u>76,000 00</u>	<u>257 04</u>

	*Estimates	*Appropriations	*Expenditures
Installation Safety Devices on Passenger Hoists	14,000 00	14,000 00	11,433 51
Installation Safety Signals in Cold Rooms	7,600 00	7,600 00	7,138 78
Additional Insulation Rooms 46-47-48	12,000 00	12,000 00	
Purchase Two Platform Weigh Scales	2,000 00		
Less: From Replacement Fund	900 00		
	<u>1,100 00</u>	<u>1,100 00</u>	<u>511 08</u>
Latrines for Shed 19, and Windmill Point Wharf	10,800 00	10,800 00	6,684 12
Locker Room, Terminal Railway Engine house	4,100 00	4,100 00	3,479 39
Construction Diving Scow	9,400 00	9,400 00	9,379 05
	<u>1,148,500 00</u>	<u>1,148,500 00</u>	<u>559,815 06</u>
Vancouver Harbour			
Paving North End, Lapointe Pier	23,900 00	23,900 00	355 21
Renewal Wooden Bulkheads, East Side Lapointe Pier	3,800 00	3,800 00	3,790 35
Section Crew Quarters, North Shore	5,000 00	5,000 00	3,469 66
	<u>32,700 00</u>	<u>32,700 00</u>	<u>7,615 22</u>
	<u>\$ 1,181,200 00</u>	<u>\$ 1,181,200 00</u>	<u>\$ 567,430 28</u>

* Amounts shown in the first column under Estimates represent the Capital Budget as presented by the National Harbours Board through the Minister of Transport, and subsequently approved by Parliament. Those in the second column represent the details of the voted appropriations as provided by Parliament, and those in the third column, the net expenditures made from these appropriations.

In addition to the above, an amount of \$12,541.76 was transferred from the Generally Unforeseen Item of Vote 555(b) listed under "Government Owned Enterprises, Non-Active Accounts" to "Loans to, and Investment in, Crown Agencies" and used for Capital Expenditures.

The details of these expenditures are as follows:

Vote 555 (b) Generally Unforeseen and Miscellaneous—Reconstruction and Capital Expenditures

	Appropriations	Expenditures
Montreal Harbour		
Projects under \$5,000	5,016 60	5,016 60
Vancouver Harbour		
Projects under \$5,000	7,525 16	7,525 16
	<u>\$ 12,541 76</u>	<u>\$ 12,541 76</u>

The following is a condensed distribution of the total advances made under Loans to, and Investments in, Crown Agencies.

	Montreal (Jacques Cartier Bridge)	Montreal	Vancouver	Total
Vote 555(b)		5,016 60	7,525 16	12,541 76
Vote 559(a)	20,049,750 00			20,049,750 00
Vote 559(b)		559,815 06	7,615 22	567,430 28
	<u>\$ 20,049,750 00</u>	<u>\$ 564,831 66</u>	<u>\$ 15,140 38</u>	<u>\$ 20,629,722 04</u>

In accordance with section 29 of the National Harbours Board Act, c. 42, 1936, as amended, certificates of indebtedness for \$20,629,722.04, bearing interest at 2½ per cent per annum, were issued to the Government of Canada to cover the above expenditures.

B These accounts are maintained in accordance with the provision of section 23 of the Act.

Credits in Special Account No. 1 represent current revenue while debits represent expenditures for operation and maintenance expenses.

Cash deposits received from contractors as guarantee for the satisfactory completion of construction projects are credited to Special Account No. 2 and released on administrative certification. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1949-50, bonds so held in respect of the Board amounted to \$381,000 which included \$10,000 in connection with long-term leases of Board property at Montreal Harbour.

Transactions in respect of the various reserve funds for the replacement of fixed assets, fire and general insurance funds, general workmen's compensation funds and other miscellaneous funds, are recorded in Special Account No. 3. The standing of these reserves and the related funds as at December 31, 1949 are given in the details of the operations of the Board further on in this section.

C The National Harbours Board Pension Plan was established by the Board in 1943 to provide pensions similar to those under the Civil Service Superannuation Act, 1924, as amended, for permanent employees. Credits to this account consist of (a) contributions by employees for current service, (b) contributions for prior service where the employee elects to pay arrears, and (c) contribution by the Board of an amount equal to the contributions of the employees. Debits represent benefits paid.

NATIONAL HARBOURS BOARD—DETAILS OF OPERATIONS

The following details of the operations of the National Harbours Board relate to calendar years except where otherwise indicated, as the National Harbours Board Act, c. 42, 1936, as amended, stipulates that the fiscal year of the Board shall end on December 31. Section 34 of the Act directs that the accounts of the various harbours shall be subject to the audit of the Auditor General in the same manner as public revenues and expenditures.

Revenues totalled \$15,129,248.97 which includes \$58,291.06 from the City of Montreal and \$58,291.06 from the Province of Quebec towards the deficit of the Jacques Cartier Bridge. As neither the city nor the province made payments for the years 1944 to 1949 inclusive, the sum of \$1,488,851.54 is now carried in the Board's accounts as owing by the city and the province.

Expenditures amounted to \$16,622,766.30. A general classification follows: operating expenses, \$8,160,621.52; interest on debentures held by the public, \$832,285.24; interest due the Federal Government, \$4,643,729.18; addition to reserve for replacements and depreciation, \$1,928,001.63; and miscellaneous charges, \$1,058,128.73.

A summary of revenues and expenditures and surplus or deficit on operations is:—

Harbour	Revenues	Expenditures	Surplus	Deficit
Halifax	1,393,561 20	1,531,893 19		138,331 99
Saint John	818,898 95	1,348,173 84		529,274 89
Chicoutimi	62,432 80	161,323 66		98,890 86
Quebec	897,332 83	1,814,538 57		917,205 74
Three Rivers	248,887 23	260,333 51		11,446 28
Montreal	6,711,432 95	6,609,739 38	101,693 57	
Jacques Cartier Bridge	1,242,788 65	1,662,781 25		419,992 60
Prescott	265,292 27	151,225 04	114,067 23	
Port Colborne	489,701 93	295,771 16	193,930 77	
Churchill	256,802 79	340,943 58		84,140 79
Vancouver	2,473,105 71	2,351,048 82	122,056 89	
Second Narrows Bridge	269,011 66	94,994 30	174,017 36	
	<u>\$ 15,129,248 97</u>	<u>\$ 16,622,766 30</u>	<u>\$ 705,765 82</u>	<u>\$ 2,199,283 15</u>

The expenses of the Head Office, Ottawa, for the year, amounting to \$166,508.79, were pro-rated and are included in the above expenditures.

The operating deficit for the year was \$1,493,517.33.

A condensed comparative summary of the balance sheets (as at December 31 in each year) of all harbours, elevators and bridges operated by the Board is:—

		1949	1948
ASSETS			
Fixed		231,051,123 12	226,647,866 67
A Less: Reserve for replacements, depreciation, etc.		31,314,343 49	28,987,862 54
		199,736,779 63	197,660,004 13
Current		6,082,022 78	5,926,429 30
B Investments and other funds		32,290,454 08	29,302,221 42
Prepaid charges and deferred debits		118,764 23	68,107 36
Bond discount, Jacques Cartier Bridge		1,216,451 62	184,295 70
Security deposits		959,706 53	504,483 54
		<u>\$240,404,178 87</u>	<u>\$233,645,541 45</u>

	1949	1948
LIABILITIES		
C Debenture indebtedness to public	671,282 35	19,756,282 35
Current	1,933,551 12	1,378,121 83
Deferred items	238,895 32	223,588 23
Security Deposits	959,706 53	504,483 54
Reserves (other than reserve for replacements, depreciation, etc.)	6,036,187 89	5,239,337 07
D Proprietary accounts	230,564,555 66	206,543,728 43
	<u>\$240,404,178 87</u>	<u>\$233,645,541 45</u>

A B The details of the reserve for replacements, depreciation, etc., and of investments and other funds are as follows:—

	Reserves	Related Funds
Replacement and Depreciation		
Halifax	2,994,009 76	3,214,744 17
Saint John	3,305,368 15	3,304,663 19
Chicoutimi	415,546 66	172,546 66
Quebec	2,877,216 67	672,216 67
Three Rivers	1,272,422 14	1,272,378 82
Montreal	10,498,541 31	10,500,349 70
Vancouver	6,960,591 10	6,961,581 08
Jacques Cartier Bridge	2,990,647 70	
	<u>31,314,343 49</u>	<u>26,098,480 29</u>
Other Reserves		
Fire and General Insurance	1,577,995 28	1,577,995 28
General Workmen's Compensation	511,876 64	511,876 64
Pension	3,280,519 62	3,280,519 62
Special Maintenance—Jacques Cartier Bridge	648,655 43	648,655 43
Granville Island Maintenance—Vancouver Harbour	17,140 92	9,781 84
	<u>6,036,187 89</u>	<u>6,028,828 81</u>
Funds		
Investments, Vancouver Harbour		44,759 36
Matured bonds and interest outstanding, Halifax Harbour		5,197 50
Rentals in dispute, Vancouver Harbour		39,703 73
Miscellaneous, Jacques Cartier Bridge		73,484 39
		<u>163,144 98</u>
	<u>\$ 37,350,531 38</u>	<u>\$ 32,290,454 08</u>

C The Saint John Harbour has a debenture indebtedness to the public of \$671,282.35. In addition, matured debentures of Halifax (\$4,500) in the hands of the public have not been presented for redemption.

D Proprietary Accounts:

	1949	1948
Loans and advances from Government of Canada	183,405,353 46	159,558,697 99
Matured interest due Government of Canada	30,353,522 21	28,509,824 88
Expenditures under Government Appropriations	50,908,458 84	50,914,053 78
	<u>264,667,334 51</u>	<u>238,982,576 65</u>
Less: Deficit Accounts	<u>31,102,778 85</u>	<u>32,438,848 22</u>
	<u>\$230,564,555 66</u>	<u>\$206,543,728 43</u>

The details of the first three items in the foregoing statement at December 31, 1949 are as follows:—

	Loans and Advances	Matured Interest Unpaid	Expenditures under Appropriations
Halifax	14,029,650 91	1,117,260 19	15,966,271 47
Saint John	20,088,284 16	4,540,095 41	6,649,054 90
Chicoutimi	3,811,603 58	1,687,140 92	459,398 32
Quebec	28,271,034 80	12,105,094 91	2,592,677 67
Three Rivers	3,985,559 39	263,355 45	590,857 27
Montreal	60,990,218 51	6,107,456 44	4,526,842 34
Jacques Cartier Bridge	27,283,781 00	3,961,077 07	
Prescott			4,895,939 56
Port Colborne	5,623 43	123 89	2,356,217 60
Churchill	203,788 88	3,253 98	12,868,962 37
Vancouver	24,735,808 80	568,663 95	2,237 34
	<u>\$183,405,353 46</u>	<u>\$ 30,353,522 21</u>	<u>\$ 50,908,458 84</u>

The following statement shows the changes in the Surplus and Deficit Account for 1949 and 1948.

	1949	1948
Deficit as at December 31, 1948 and 1947	32,438,848 22	30,449,122 19
Adjustments in year	253,554 75	185,115 32
Net Income Deficit for year	1,493,517 33	2,042,353 35
	<u>34,185,920 30</u>	<u>32,676,590 86</u>
Deduct:—Government Grants	83,141 45	237,742 64
	<u>\$ 34,102,778 85</u>	<u>\$ 32,438,848 22</u>

Loans from the Government to the National Harbours Board to March 31, 1949 as reflected in the Balance Sheet of Canada amounted to \$159,592,134.96. During the Government's fiscal year 1949-50, further advances of \$24,865,896.34 were made and repayments amounted to \$260,159.18, leaving a net balance of loans outstanding at March 31, 1950 of \$184,197,873.12. A distribution of interest paid by the harbours in the Government's fiscal year ended March 31, 1950, amounting to \$2,293,554.40, which is recorded as revenue of the Department of Finance, follows:—Halifax, \$100,000; Three Rivers, \$100,000; Montreal, \$1,300,000; Vancouver, \$700,000; Port Colborne, \$123.89; Jacques Cartier Bridge, \$93,430.51.

The net operating surplus of Port Colborne and Prescott Elevators for the calendar year 1949, amounting to \$307,998, is recorded as revenue of the Government—see page Z-93.

1949-50
PUBLIC ACCOUNTS

PART II
ZZ

DEPARTMENT OF VETERANS AFFAIRS

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF VETERANS AFFAIRS

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:

Expenditures—		
Ordinary	175,499,539	30
Demobilization and Reconversion	52,881,720	66
Other Charges	17,996,140	02
		<u>246,377,399 98</u>
Revenues—		
Ordinary	4,195,675	03
Special Receipts	1,338,867	93
		<u>5,534,542 96</u>
Net Charge		<u>\$240,842,857 02</u>

Transactions as reflected in the Open Accounts of Canada

	March 31, 1949	1949-50 Transactions (Net)	March 31, 1950
ASSETS			
[3] Other Loans and Investments—			
(d) Miscellaneous	\$167,356,065 98	\$ 7,291,495 46	\$174,647,561 44
LIABILITIES			
[9] Floating Debt—			
(d) Outstanding Cheques and Warrants	31 60		31 60
[10] Deposit and Trust Accounts—			
(c) Miscellaneous	13,828,043 96	526,118 84	14,354,162 80
[11] Insurance, Pension and Guaranty Accounts—			
(b) Insurance and Guaranty Funds	29,334,379 83	2,157,205 54	31,491,585 37
(c) Pension and Retirement Funds		4,254 75	4,254 75
[13] Sundry Suspense Accounts	1,889,849 59	148,780 23	1,741,069 36
[15] Reserve for Certain Contingent Liabilities—			
(b) Reserve for Conditional Benefits	13,262,872 58	6,495,644 28	19,758,516 86
	<u>\$ 58,315,177 56</u>	<u>\$ 9,034,443 18</u>	<u>\$ 67,349,620 74</u>

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada in Part I of this Report. Details of Open Accounts will be found on page ZZ-26 of this section.

REVENUES

Comparative Summary

	1949-50	1948-49
Ordinary Revenue—		
A Return on Investments	3,432,778 84	3,584,468 92
B Privileges, Licences and Permits	110,704 31	133,213 91
C Proceeds from Sales	11,139 44	49,333 24
D Refunds of Expenditure	603,788 83	528,665 23
E Miscellaneous	37,263 61	32,017 35
Total Ordinary	4,195,675 03	4,327,698 70
Special Receipts—		
F War and Demobilization Receipts	1,338,867 93	1,457,914 14
Grand Total	\$5,534,542 96	\$5,785,612 84

Details

Ordinary Revenue—		
A Return on Investments: Interest on Soldier Land Settlement loans, \$236,249.05; on British Family Settlement—Canadian Portion, \$45,534.67; and on Veterans' Land Act loans, \$3,150,995.12	3,432,778 84	
B Privileges, Licences and Permits: Rent of Veterans' Land Act Properties, \$95,591.76; sundries (Soldier Settlement and Veterans' Land Act), \$15,112.55	110,704 31	
C Proceeds from Sales: Profit on Veterans' Land Act land sales	11,139 44	
D Refunds of Previous Years' Expenditures (including Soldier Settlement and Veterans' Land Act, \$42,332.63)	603,788 83	
E Miscellaneous: Fines and forfeitures (Soldier Settlement and Veterans' Land Act) \$148; fines (War Service Grants Act, 1944), \$14,564.30; recoveries under assignments to his Majesty by pensioners of any right or action they have to enforce legal liability of any person to pay compensation for death or disability, \$18,170.73; Government portion of recoveries by Last Post Fund in respect of burials of destitute veterans, \$4,380.58	37,263 61	
Total Ordinary	4,195,675 03	
Special Receipts—		
F War and Demobilization Receipts: Treatment and Pension examinations World War 2, representing mainly recoveries of hospital and other allowances from retroactive pension adjustments, \$102,050.47; Pensions, World War 2, \$32,779.26; Post-Discharge Rehabilitation Benefits, representing certain recoveries from pensions, \$146,951.75; Contingency Fund (for the temporary assistance of veterans), \$671.31; Re-establishment Credits, representing refunds from veterans to qualify them for Veterans' Land Act or training benefits, \$1,032,891.13; repayment of student veterans' loans and interest, \$18,327.70; miscellaneous, \$5,196.31	1,338,867 93	
Grand Total	\$5,534,542 96	

Certified correct.

E. L. M. BURNS,
Deputy Minister of Veterans Affairs.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
ZZ-5	Stat.	Minister of Veterans Affairs—Salary and Motor Car Allowance	12,000 00	12,000 00	12,000 00
ZZ-5	526	Departmental Administration	2,238,740 80	2,210,605 83	2,194,457 15
ZZ-6	527/731	District Administration	2,987,328 00	2,903,260 65	3,377,232 49
ZZ-6	528/732	Veterans' Welfare Services (formerly Rehabilitation Services)	3,753,971 00	3,664,817 60	3,842,637 86
ZZ-7	529/733	Treatment Services	34,937,283 00	34,263,259 08	34,206,023 68
ZZ-8	530/927	Prosthetic Services	1,057,350 00	983,063 64	944,717 24

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
Canadian Pension Commission—					
ZZ-9	Stat.	Salaries of Commissioners.....	112,066 61	112,066 61	118,128 03
ZZ-9	531	Administration Expenses.....	2,230,725 00	2,070,729 53	2,128,300 13
	734				
	532				
ZZ 9	735	Veterans' Bureau.....	413,081 01	410,128 26	375,962 66
	928				
ZZ-10	533	War Veterans' Allowance Board—Administra-			
	736	tion.....	270,607 03	261,908 97	236,008 82
	929				
ZZ-10	534	Veterans' Insurance.....	80,705 00	72,135 80	79,777 59
PAYMENTS TO OR FOR VETERANS AND DEPENDENTS					
ZZ-10	535	*Pensions.....	101,589,000 00	96,049,315 05	102,951,293 44
	737				
ZZ-11	738	*Newfoundland Awards.....	75,000 00	41,378 80	
	536				
ZZ 11	739	War Veterans' Allowances.....	20,035,000 00	20,018,195 64	19,741,229 19
	627				
ZZ-12	537	*Assistance Fund (War Veterans' Allowance)... ..	585,000 00	562,826 95	
	628				
ZZ-12	538	Unemployment Assistance.....	75,000 00	29,608 65	23,374 33
ZZ-12	539	Hospital and Other Allowances.....	4,400,000 00	4,139,178 30	4,475,602 74
	740				
ZZ-12	540	Gallantry Awards—World War 2.....	18,000 00	16,367 85	16,369 40
MISCELLANEOUS PAYMENTS					
ZZ 12	541	Employers' Liability Compensation.....	150,000 00	149,638 82	114,981 24
	629				
ZZ-13	542	Last Post Fund.....	125,000 00	102,538 11	97,228 31
ZZ-13	543	Grant to Canadian Legion.....	9,000 00	9,000 00	9,000 00
ZZ-13	544	*Special Grant to the Canadian Legion.....	10,000 00	9,302 18	
PENSIONS AND OTHER BENEFITS					
ZZ-13	Stat.	Annuity to Colonel John T. C. Thompson.....	5,000 00	5,000 00	5,000 00
SOLDIER SETTLEMENT AND VETERANS' LAND ACT					
ZZ-13	545	To provide for the cost of administration of			
	741	Veterans' Land Act; Soldier Settlement and			
		British Family Settlement.....	4,507,043 00	4,463,703 02	4,478,995 77
ZZ-14	546	*To provide for the upkeep of property, Veterans'			
	742	Land Act.....	155,000 00	113,205 61	145,753 90
ZZ-15	547	To provide for the payment to the Government			
		of the United Kingdom on account of losses			
		under the 3,000 British Family Agreement of			
		August 20, 1924, and the New Brunswick 500			
		British Family Agreements of August 4, 1927,			
		and August 27, 1935.....	25,000 00	9,872 20	9,412 81
ZZ-15	548	*To provide for the payment of grants to veterans			
	743	settled on Provincial and Dominion Lands... ..	3,000,000 00	1,800,677 43	2,620,809 21
ZZ-15	549	*To provide for the payment of grants to Indian			
		veterans settled on Indian Reserve Lands... ..	600,000 00	479,837 65	630,548 27
ZZ-16	550	*Soldier Settlement Reductions.....	150,000 00	149,684 54	149,659 06
ZZ-16	930	To authorize and provide for necessary remedial			
		work, to be approved by the Governor in			
		Council, on houses constructed on properties			
		sold under the Veterans' Land Act, under			
		individual firm price contracts, to correct			
		defects for which neither the veteran nor the			
		contractor can be held financially responsible			
ZZ-16	931	To authorize and provide, subject to the	30,000 00	7,463 81	
		approval of the Governor in Council in each			
		case, for the completion of necessary remedial			
		work to houses and services constructed under			
		the 1945 building program.....	110,000 00	63,333 86	
ZZ-16	Stat.	Reductions in Soldier and British Family Settle-			
		ment Loans (Canadian Portion).....	2,810 76	2,810 76	421 59
ZZ-17	Stat.	Reductions in Veterans' Land Act Advances...	267,116 77	267,116 77	999,679 54
ZZ-17	Stat.	Exchequer Court Awards.....	25,393 35	25,393 35	

DEPARTMENT OF VETERANS AFFAIRS

ZZ-5

See Page	No. of Vote	Services	1949-50 Appropriations	1949-50 Expenditures	1948-49 Expenditures
GENERAL					
ZZ-17		Stat. Gratuities to families of deceased employees	20,113 98	20,113 98	13,874 00
		Total Ordinary.....	184,062,335 31	175,499,539 30	183,998,478 45
DEMobilIZATION AND RECONVERSION					
ZZ-17	551	*Post Discharge Rehabilitation Benefits.....	29,000,000 00	25,099,259 25	44,825,509 09
	744				
ZZ-19	552	*Hospital Accommodation and Facilities.....	5,560,018 00	3,810,451 11	5,095,101 34
	932				
ZZ-22	553	Campaign Stars and Medals, including Cost of Distribution	2,026,000 00	1,331,960 39	1,181,866 77
ZZ-23	554	*War Service Gratuities—The Netherlands.....	150,000 00	91,737 49	
ZZ-23		Stat. War Service Gratuities.....	348,777 03	348,777 03	992,287 80
ZZ-23		Stat. Re-establishment Credits.....	22,199,535 39	22,199,535 39	35,155,388 33
		Total Demobilization and Reconver- sion.....	59,284,330 42	52,881,720 66	87,250,153 33
OTHER CHARGES					
ZZ-25		Stat. Provision for Reserve for Conditional Benefits.	6,495,644 28	6,495,644 28	5,630,866 30
ZZ-25		Write-down of Active Assets to Non-Active Accounts—Soldier and General Land Settle- ment.....	11,500,495 74	11,500,495 74	
		Total Other Charges.....	17,996,140 02	17,996,140 02	5,630,866 30
		Grand Total.....	\$261,342,805 75	\$246,377,399 98	\$276,879,498 08

* Complete title is shown in the following details.

Salary of Minister, Hon. Milton F. Gregg, Salaries Act, c. 24, 1944.....	\$	10,000 00
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	\$	2,000 00

Hon. Milton F. Gregg received travelling expenses of \$3,309.40 which were charged to Vote 526.

Vote 526 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	1,916,000 00	1,934,700 00	1,934,700 00
Allotted from Vote 89, Salaries, etc.	81,716 80	81,716 80	81,716 80
Allowances	24 00	3,624 00	3,613 34
Freight, Express and Carriage	3,500 00	3,500 00	3,473 61
Telephones, Telegrams and Postage	13,500 00	11,700 00	10,934 11
Printing, Stationery and Office Equipment	130,000 00	100,000 00	83,620 43
Travelling Expenses—Staff	45,000 00	55,000 00	52,880 96
Advertising and Publicity	20,000 00	19,300 00	13,548 59
Sundries	6,000 00	7,000 00	5,769 99
Rents	22,000 00	22,000 00	20,328 00
Professional and Special Services	1,000 00	200 00	20 00
	<u>\$2,238,740 80</u>	<u>\$2,238,740 80</u>	<u>\$2,210,605 83</u>

This vote was provided for the salaries, travelling expenses and sundry general expenses of the Minister's Office, the Deputy Minister's Office and the administrative staff of the Department at Head Office.

As at March 31, 1950, there were 962 salaried employees being paid from this vote, of whom 234 were permanent and 728 temporary.

Votes 527 and 731 District Administration

	Estimates	Allotments	Expenditures
Salaries	2,448,000 00	2,510,000 00	2,476,786 09
Allowances	6,228 00	12,928 00	10,714 35
Freight, Express and Cartage	23,500 00	23,500 00	22,844 54
Telephones, Telegrams and Postage	83,000 00	72,000 00	66,442 07
Printing, Stationery and Office Equipment	101,000 00	65,000 00	49,449 04
Travelling Expenses—Staff	45,000 00	35,000 00	26,031 64
Repairs and Upkeep of Equipment	165,000 00	145,000 00	139,178 04
A Acquisition of Equipment	25,000 00	65,000 00	64,276 03
B Sundries	63,100 00	34,000 00	28,760 27
Rents	25,000 00	22,400 00	17,118 30
Professional and Special Services	2,500 00	2,500 00	1,660 28
	<u>\$2,987,328 00</u>	<u>\$2,987,328 00</u>	<u>\$2,903,260 65</u>

This vote was provided for the salaries, travelling expenses and sundry general expenses of the administrative staff of the Department in the District Offices.

As at March 31, 1950, there were 1,146 salaried employees being paid from this vote, of whom 261 were permanent and 885 temporary.

During the fiscal year 1947-48, minor overpayments of salary occurred amounting to \$501.61. Of this amount \$245.77 has since been recovered leaving an outstanding balance of \$255.84.

- A Expenditures represent the net cost of 2 buses, 2 ambulances, 3 trucks, 2 station wagons and 20 cars.
 B Includes \$13,224.34 covering interest paid on balances of accounts in War Service Gratuity and Pension Administration Trust Funds, which were closed out during the year; and \$7,592.13 for light, heat, power and water rates.

Votes 528 and 732 Veterans' Welfare Services (formerly Rehabilitation Services)

	Estimates	Allotments	Expenditures
Salaries	3,218,000 00	3,262,000 00	3,231,718 10
Allowances	4,941 00	9,441 00	9,336 49
Freight, Express and Cartage	2,600 00	2,600 00	700 74
Telephones, Telegrams and Postage	77,000 00	62,000 00	51,443 22
Printing, Stationery and Office Equipment	75,500 00	63,500 00	57,264 80
Travelling Expenses	160,000 00	123,000 00	108,486 75
Advertising and Publicity	25,000 00	8,000 00	3,517 49
A Sundries	9,850 00	9,850 00	7,997 75
After Care of Blinded Pensioners by Canadian National Institute for the Blind	107,500 00	130,500 00	130,126 18
Professional and Special Services	7,580 00	28,080 00	26,283 39
Fees of Advisory Committees—Re-establishment Credits	3,500 00	3,500 00	800 00
Expenses, Conferences of Chairmen of Citizens Committees	2,500 00	2,500 00	
B Special Welfare and Placement Services	20,000 00	20,000 00	15,898 67
C Part-Time Instructors' Fees and Expenses, and Cost of Text Books for Correspondence Courses	40,000 00	24,000 00	21,244 02
	<u>\$3,753,971 00</u>	<u>\$3,753,971 00</u>	<u>\$3,664,817 60</u>

This vote was provided for the salaries, travelling expenses and sundry general expenses of the staff required at Head Office and in the District Offices for the general administration of the Veterans' Welfare Branch; for special placement services provided by outside organizations; for fees of Advisory Committees on Re-establishment Credits and for after care of blinded pensioners by the Canadian National Institute for the Blind.

Pursuant to the provisions of the Public Service Re-arrangement and Transfer of Duties Act, c. 165, R.S. and under authority of P.C. 1569, March 31, 1949, the control of the Dependents' Allowance Board was transferred, effective April 1, 1949, from the Minister of National Defence to the Minister of Veterans Affairs. The Board, as reconstituted under the above authority, is to be composed of three members who shall be civil servants employed in the Department of Veterans Affairs and appointed by the Minister and shall report by its chairman to the Minister through the Deputy Minister. Grants made by the Board shall be chargeable to, and borne by, the Department of National Defence. Administrative expenses are charged to the above vote; and the grants to Department of National Defence allotments for the Canadian Army—Active Force, the Royal Canadian Navy or the Royal Canadian Air Force (Regular).

As at March 31, 1950, there were 1,164 salaried employees being paid from this vote, of whom 365 were permanent and 799 temporary.

- A Includes expenditures for light, heat, power and water, \$1,335.24; minor disbursements for assistance to veterans, \$4,952.35.
- B This allotment covers the placement services rendered by the National Society for the Deaf and Hard of Hearing, \$6,466.37; and the Canadian Paraplegic Association, \$9,432.30.
- C This allotment covers the payments made to part-time instructors engaged for the purpose of marking correspondence courses. The services for which payment is made are similar to those arranged for by the Canadian Legion Educational Services up to March 31, 1947.

Votes 529 and 733 Treatment Services

	Estimates	Allotments	Expenditures
Salaries	19,000,000 00	19,950,000 00	19,901,691 09
Allowances	17,280 00	33,780 00	30,743 11
Freight, Express and Cartage	60,000 00	60,000 00	50,013 91
Telephones, Telegrams and Postage	128,000 00	128,000 00	120,447 12
Printing, Stationery and Office Equipment	120,000 00	120,000 00	98,354 99
Travelling Expenses—Staff	135,000 00	150,000 00	148,543 41
Repairs and Upkeep of Buildings, Works and Structures	662,500 00	522,500 00	437,802 23
Repairs and Upkeep of Equipment	150,000 00	150,000 00	132,816 06
Acquisition of Equipment	900,000 00	783,000 00	668,639 41
A Sundries	61,500 00	85,500 00	75,250 39
B Materials and Supplies	6,500 000 00	6,500,000 00	6,383,947 41
Canadian Corps of Commissionaires Services	175,000 00	285,000 00	275,441 57
Rents	5,000 00	5,000 00	3,151 29
C Professional and Special Services	7,116,128 00	7,216,128 00	7,200,144 60
Travelling Expenses—Patients and Escorts	418,750 00	397,250 00	335,934 10
Loss of Wages—Patients and Escorts	48,125 00	53,125 00	46,672 81
Light and Power	350,000 00	330,000 00	284,127 37
Laundry	500,000 00	500,000 00	479,364 98
Water Rates	90,000 00	108,000 00	103,578 09
D Canadian Red Cross Society—Arts and Crafts Program		55,000 00	55,000 00
	36,437,283 00	37,432,283 00	36,831,663 94
E Less:—Amount recoverable for treatment of patients not the responsibility of the Department, etc.	1,500,000 00	2,495,000 00	2,368,404 86
	\$ 34,937,283 00	\$ 34,937,283 00	\$ 34,263,259 08

This vote was provided for the treatment of former members of the Armed Forces and others entitled to treatment under the Department's regulations. Expenditures include the cost of operating departmental hospitals, clinics, health and occupational centres and Veterans' Homes, as well as the salaries and fees of staff operating these institutions; the salaries, fees and general expenses of medical administrative staff; maintenance of patients in other than departmental institutions; home and office services by medical and dental practitioners; patients' transportation expenses; and funeral expenses and grave markers for deceased patients.

As at March 31, 1950, there were 9,523 salaried employees being paid from this vote, of whom 930 were permanent and 8,593 temporary.

- A Includes \$16,489.64 for educational courses; \$14,295.93 for fire protection and snow clearing services; and \$9,034.61 for care of cemetery plots.

- B This allotment covers the cost of providing food, hospital supplies, etc., for use in departmental institutions. A distribution of expenditures follows:

Food	3,742,176 63
Coal and fuel oil	597,311 76
Employees' clothing	23,177 86
Medical reference library	14,348 58
Home appliances—Paraplegics	1,951 68

Supplies:

Medical and surgical	1,233,688 39
X-Ray	175,803 74
Ward occupational	117,154 18
Entertainment	2,182 47
Dental	47,546 39
Laundry	19,457 43
Farm and garden	12,736 98
Power house	8,689 53
Cleaning and maintenance	114,623 05
Miscellaneous	273,098 74
	<u>\$6,383,947 41</u>

- C This allotment covers the cost of treatment of patients in other than departmental institutions and by other than officials of the Department, together with the cost of funerals, grave markers, legal services, etc.

A distribution of expenditures follows:

Medical services	806,150 16
Maintenance in hospitals	3,480,600 30
Special hospital charges	238,374 49
X-Ray services	124,852 42
Nursing services	63,227 90
Dental services	271,241 13
Daily fees—Doctors and Consultants	1,764,754 33
Funerals and grave markers	352,386 40
University staff consultants	10,942 50
Other Professional Services	87,614 97
	<u>\$7,200,144 60</u>

Payments of \$10,000 and over to hospitals, and of medical and dental fees of \$1,000 and over are listed at the end of this section.

- D This allotment covers a payment to the Canadian Red Cross Society towards its expenses in operating the Arts and Crafts Program in departmental hospitals, and was authorized by T.B. 380199, November 12, 1949.

- E This credit of \$2,568,404.86 represents, (a) repayment for treatment services rendered to other than Canadian veterans in departmental institutions, \$2,036,925.61; (b) sale of scrap material, \$17,475.73; (c) receipts from meals sold in departmental hospitals, \$220,740.87; (d) receipts from laundry service, \$154,469.69; (e) sale of farm and garden produce, \$7,153.95; (f) receipts from the sale of ward occupational products, \$66,777.78; (g) recoveries from estates of patients, \$23,962.13; (h) miscellaneous, \$40,899.10.

Votes 530 and 927 Prosthetic Services

	Estimates	Allotments	Expenditures
Salaries	536,550 00	565,550 00	556,023 47
Allowances		550 00	449 13
Freight, Express and Cartage	16,500 00	17,500 00	16,931 69
Telephones, Telegrams and Postage	5,500 00	6,250 00	5,574 72
Printing, Stationery and Office Equipment	4,000 00	4,000 00	3,000 41
Travelling Expenses—Staff	8,500 00	8,500 00	6,458 59
Repairs and Upkeep of Equipment	10,000 00	9,000 00	4,464 17
Acquisition of Equipment	30,000 00	23,500 00	18,998 26
Sundries	9,300 00	11,500 00	9,908 38
Materials and Supplies	490,000 00	520,000 00	500,164 61
Wages of Operators	120,000 00	120,000 00	113,835 81
Professional and Special Services	500 00	500 00	
Travelling Expenses—Patients and Escorts	25,000 00	25,000 00	18,013 14
Loss of Wages—Patients and Escorts	6,500 00	6,500 00	5,460 66
Light and Power	15,000 00	9,000 00	6,131 66
	<u>1,277,350 00</u>	<u>1,327,350 00</u>	<u>1,265,414 70</u>
A Less recoveries from outside organizations	220,000 00	270,000 00	282,351 06
	<u>\$1,057,350 00</u>	<u>\$1,057,350 00</u>	<u>\$ 983,063 64</u>

This vote is provided for the cost of: (a) the operation of a central factory at Toronto and eleven other Prosthetic Centres for the manufacture and distribution, to veterans and other entitled persons, of: artificial limbs; leg, arm and spinal braces; splints, orthopaedic boots, other prosthetic and orthopaedic appliances; and artificial eyes and other ophthalmic appliances; (b) research and development in connection with prosthetic devices; and (c) the manufacture for the Canadian Legion of poppies, emblems and wreaths for sale on Remembrance Day. The amount received from the Legion for these products is shown under A.

As at March 31, 1950, there were 234 salaried employees being paid from this vote, of whom 77 were permanent and 157 temporary.

A The credit of \$282,351.06 represents (a) repayments for prosthetic appliances supplied to other than Canadian veterans: \$87,327.11; and (b) amount received from the Canadian Legion for poppies, emblems and wreaths, \$195,023.95.

Canadian Pension Commission—Salaries of Commissioners, Pension Act, c. 157, R.S., as amended\$ 112,066 61

The above statutory authority provides for the salaries of the Commissioners, whose names and salary rates are included in the general list at the end of this section. The travelling expenses of the Commissioners are paid from Vote 531.

Votes 531 and 734 Canadian Pension Commission—Administration Expenses

	Estimates	Allotments	Expenditures
Salaries	1,381,101 00	1,381,101 00	1,344,704 38
Allowances	24 00	3,124 00	3,023 67
Telephones, Telegrams and Postage.....	25,400 00	26,700 00	24,486 32
Printing, Stationery and Office Equipment.....	25,100 00	23,000 00	14,440 10
Travelling Expenses—Staff	76,500 00	95,500 00	85,318 86
Sundries	3,550 00	4,750 00	3,754 16
Rents	500 00	500 00	30 00
A Pensions—Retired Commissioners	3,550 00	3,550 00	3,550 00
Professional and Special Services	115,000 00	125,000 00	111,732 11
Travelling Expenses—Applicants, Recipients and Escorts....	400,000 00	367,500 00	323,027 41
Loss of Wages—Patients and Escorts.....	200,000 00	200,000 00	156,662 52
	<u>\$2,230,725 00</u>	<u>\$2,230,725 00</u>	<u>\$2,070,729 53</u>

This vote was provided for the salaries, travelling expenses and sundry general expenses of the staff required at Head Office and in the District Offices for the general administration of the Canadian Pension Commission; travelling expenses of pensioners called for examination; and travelling expenses of Commissioners.

As at March 31, 1950, there were 487 salaried employees being paid from this vote, of whom 225 were permanent and 262 temporary.

A Pensions to C. W. Peck (\$1,600) and Sir R. E. W. Turner (\$1,950).

Votes 532, 735 and 928 Veterans' Bureau

	Estimates	Allotments	Expenditures
Salaries	386,375 00	386,375 00	386,375 00
Allotted from Vote 89, Salaries, etc.	5,972 01	5,972 01	5,972 01
Allowances	84 00	2,259 00	2,057 78
Telephones, Telegrams and Postage.....	4,600 00	4,600 00	4,136 35
Printing, Stationery and Office Equipment.....	2,500 00	1,000 00	540 94
Travelling Expenses	12,750 00	12,075 00	10,426 54
Sundries	500 00	700 00	619 64
Professional and Special Services.....	300 00	100 00	
	<u>\$ 413,081 01</u>	<u>\$ 413,081 01</u>	<u>\$ 410,128 26</u>

This vote was provided for the salaries, travelling expenses and sundry general expenses of the staff required at Head Office and the District Offices, including Pensions Advocates.

As at March 31, 1950, there were 165 salaried employees being paid from this vote, of whom 46 were permanent and 119 temporary.

Votes 533, 736 and 929 War Veterans' Allowance Board—Administration

	Estimates	Allotments	Expenditures
Salaries	164,904 00	164,904 00	164,904 00
Allotted from Vote 89, Salaries, etc.....	16,653 03	16,653 03	16,653 03
Allowances	3,300 00	3,850 00	3,495 00
Telephones, Telegrams and Postage	4,000 00	4,000 00	3,430 07
Printing, Stationery and Office Equipment	9,000 00	4,450 00	2,751 78
Travelling Expenses	58,000 00	59,500 00	55,308 62
Sundries	750 00	750 00	75 37
Professional and Special Services	14,000 00	16,500 00	15,291 10
	<u>\$ 270,607 03</u>	<u>\$ 270,607 03</u>	<u>\$ 261,908 97</u>

This vote was provided for the salaries of a chairman and four members of the War Veterans' Allowance Board, salaries of the staff attached to the Board, and other administrative expenses.

As at March 31, 1950, there were 70 salaried employees being paid from this vote, of whom 25 were permanent and 45 temporary.

Vote 534 Veterans' Insurance

	Estimates	Allotments	Expenditures
Salaries	70,755 00	70,755 00	67,647 87
Allowances		200 00	170 00
Telephones, Telegrams and Postage	500 00	500 00	309 63
Printing, Stationery and Office Equipment	3,500 00	3,500 00	3,057 47
Travelling Expenses	500 00	950 00	820 97
Advertising and Publicity	5,000 00	4,400 00	44 24
Sundries	200 00	200 00	75 62
Professional and Special Services	250 00	200 00	10 00
	<u>\$ 80,705 00</u>	<u>\$ 80,705 00</u>	<u>\$ 72,135 80</u>

This vote was provided for the expenses of administering the Veterans' Insurance Act, c. 49, 1945, as amended.

As at March 31, 1950, there were 29 salaried employees being paid from this vote of whom 2 were permanent and 27 temporary.

Transactions in respect of premiums, interest and benefits are recorded in the Veterans' Insurance Fund Account under Open Accounts further on in this section.

PAYMENTS TO OR FOR VETERANS AND DEPENDENTS**Votes 535 and 737 Pensions for Disability and Death, including pensions granted under the authority of the Civilian Government Employees (War) Compensation Order P.C. 45/8848 of 22nd November, 1944, which shall be subject to the Pension Act**

	Estimates	Allotments	Expenditures
A North West Rebellion of 1885 and General	14,000 00	24,000 00	19,956 62
A World War 1	46,580,000 00	46,580,000 00	44,546,777 47
A World War 2	54,345,000 00	54,300,000 00	50,872,629 53
A Civilians, World War 2	400,000 00	435,000 00	404,723 11
A Defence Forces—Peacetime Service	175,000 00	175,000 00	155,959 61
B Burial Grants	75,000 00	75,000 00	49,268 71
	<u>\$101,589,000 00</u>	<u>\$101,589,000 00</u>	<u>\$ 96,049,315 05</u>

This vote was provided for the cost of pensions and other payments authorized under the Pension Act, c. 157, R.S., as amended, the Civilian War Pensions and Allowances Act, c. 43, 1946, as amended, and the Civilian Government Employees (War) Compensation Order, P.C. 45/8848, November 22, 1944; pensions in respect of the North West Rebellion, 1885; and general services pension awards.

A Pensions are awarded by the Canadian Pension Commission, according to percentage of disability attributable to service, to veterans and other eligible persons who have been disabled, including additional pension for dependents, and to dependents of deceased eligible persons.

The following statement shows the scale of pensions for 100 per cent disability and for death.

Army	Navy	Air	Annual Rates	
			Single; 100 per cent disability	Pensions for death; Widow or Dependent Parent
Brigadier, and all ranks above	Commodore, and all ranks above	Air Commodore, and all ranks above	\$ 2,700 00	\$ 2,160 00
Colonel	Captain	Group Captain	1,890 00	1,512 00
Lieutenant-Colonel	Commander and Captain under three years seniority	Wing Commander		
			1,560 00	1,248 00
Major	Lieutenant- Commander	Squadron Leader	1,260 00	1,008 00
Captain and all ranks below	Lieutenant and all ranks and ratings below	Flight Lieutenant and all ranks below	1,128 00	900 00

Additional pension (100 per cent disability) for all married pensioners, \$372; first child, \$228; second child, \$180; each additional child, \$144. These additional pensions are, like the basic pension for a single pensioner, scaled down with a lower per cent disability.

Additional pension for death to dependents—child or dependent brother or sister: first child, \$228, second child, \$180, each additional child, \$144; orphan child or orphan brother or sister: first child, \$456, second child \$360, each additional child, \$288. In accordance with the provisions of the Act, pensions awarded to parents or brothers or sisters may be less than these amounts.

B Burial expenses, not exceeding \$100, when the deceased pensioner was destitute.

Vote 738 To authorize and provide for the continuation of payments by the Canadian Pension Commission, as from the date of Union, of certain Newfoundland awards arising out of World Wars I and II which are not payable under the Pension Act or the Civilian War Pensions and Allowances Act.....	75,000 00
Expenditures.....	\$ 41,378 80

Votes 536, 739 and 627 War Veterans' Allowances

	Estimates	Allotments	Expenditures
Northwest Rebellion	70,000 00	75,000 00	74,807 42
South African War	235,000 00	284,900 00	284,807 34
World War 1	19,060,000 00	18,646,900 00	18,634,488 09
World War 2	470,000 00	777,600 00	773,914 58
Dual Service (World Wars 1 and 2)	200,000 00	250,600 00	250,178 21
	<u>\$ 20,035,000 00</u>	<u>\$ 20,035,000 00</u>	<u>\$ 20,018,195 64</u>

This vote was provided for the cost of allowances to aged or disabled veterans in necessitous circumstances who are no longer able to provide for their maintenance. The maximum monthly allowance is \$40.41 for a single man and \$70.83 for a married man or widower with dependent children. The relevant Act contains income limitation provisions, under which, to qualify for an allowance, total income of recipient must not exceed \$610 or \$1,100 per annum depending on the marital status.

Votes 537 and 628 To authorize under regulations to be approved by the Governor General in Council the establishment of an Assistance Fund (War Veterans Allowance) from which shall be paid supplementary assistance in cases of acute financial distress as may be found to exist from time to time among recipients of benefits under the War Veterans Allowance Act, 1946.....	585,000 00
Expenditures.....	\$ 562,826 95

P.C. 172/1912, April 15, 1949 authorized the establishment of district committees with authority to make grants chargeable to these votes.

Vote 538 Unemployment Assistance.....	75,000 00
Expenditures.....	\$ 29,608 65

Payments from this vote are made to augment the pensions of veterans of World War 1 by an amount sufficient to ensure that they receive remuneration equal to the amount of municipal assistance afforded to non-pensioned veterans and civilians.

Votes 539 and 740 Hospital and Other Allowances.....	4,400,000 00
Expenditures.....	\$4,139,178 30

This vote was provided for payment of allowances to veterans and other eligible persons receiving hospital or medical treatment. Allowances in some cases are in the form of clothing and comforts only and expenditures in this respect in the current fiscal year amounted to \$144,370.85.

The rates are specified in the treatment regulations of the Department which were authorized by P.C. 2048, May 6, 1948, as amended by P.C. 5835, December 15, 1948.

Vote 540 Gallantry Awards—World War 2.....	18,000 00
Expenditures.....	\$ 16,367 85

Awards are made to men who, for their conduct in World War 2, have received any of the following decorations: Victoria Cross, Distinguished Flying Cross, Military Cross, Distinguished Conduct Medal, Distinguished Flying Medal, Conspicuous Gallantry Medal, Military Medal and Distinguished Service Medal.

The above expenditures represent payments to pensioners who elected to receive their awards in the form of additional allowances.

MISCELLANEOUS PAYMENTS

Votes 541 and 629 Employers' Liability Compensation.....	150,000 00
Expenditures.....	\$ 149,638 92

Under this form of assistance which is designed to remove from employers any added financial risk that might be involved by employing disabled veterans, the cost arising from relevant industrial accidents is borne by the Government. The Workmen's Compensation Boards and employers are reimbursed for medical care and compensation including capitalization of awards covering permanent disabilities and fatalities.

The above expenditures cover claims submitted to the Department through (a) Workmen's Compensation Boards and payments thereto were: Newfoundland, \$505.01; Nova Scotia, \$7,805.48; New Brunswick, \$2,545.52; Quebec, \$10,466.61; Ontario, \$34,650.92; Saskatchewan, \$15,553.18; Alberta, \$18,793.39; British Columbia, \$53,011.75; and (b) the Railways, and payments thereto were: Canadian National Railways, \$4,702.67; Canadian Pacific Railway Co., \$1,604.48.

DEPARTMENT OF VETERANS AFFAIRS

ZZ-13

Vote 542 Last Post Fund.....	125,000 00
Expenditures.....	\$ 102,538 11

The Last Post Fund, with Headquarters in Montreal, is a patriotic society which provides for the burial of honourably discharged veterans who were in destitute circumstances at the time of their decease. The society is recouped from this vote for burial expenditures, plus administrative charges not exceeding \$8,500.

An amount of \$4,380.58 representing Government portion of recoveries in respect of such burials was credited to Ordinary Revenue—Miscellaneous.

Vote 543 Grant to Canadian Legion.....	9,000 00
Expenditures.....	\$ 9,000 00

The Government contribution is limited to 50 per cent of the actual expenses of the Canadian Legion with a maximum contribution of \$9,000 in the fiscal year.

The expenditures for the year, supported by statements certified by a firm of chartered accountants, amounted to \$55,741.20.

Vote 544 Special grant to the Canadian Legion towards the cost of the Annual Convention of the British Empire Service League to be held in Canada in September, 1949...	10,000 00
Expenditures.....	\$ 9,302 18

The unexpended portion of this vote represents a refund by the Canadian Legion.

PENSIONS AND OTHER BENEFITS

Annuity to Colonel John T. C. Thompson, Appropriation Act, No. 3, c. 53, 1939.....	\$ 5,000 00
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SOLDIER SETTLEMENT AND VETERANS' LAND ACT

Votes 645 and 741 To provide for the cost of administration of Veterans' Land Act; Soldier Settlement and British Family Settlement

	Estimates	Allotments	Expenditures
ADMINISTRATION			
A Salaries	3,587,243 00	3,555,243 00	3,539,563 61
Allowances	3,000 00	3,000 00	1,859 85
B Travelling Expenses	550,000 00	589,000 00	574,340 79
C Motor Vehicles—Purchases and Replacements	35,000 00	30,500 00	29,689 71
Printing, Stationery and Office Equipment	60,000 00	59,000 00	57,173 12
Freight, Express and Cartage	10,000 00	2,000 00	1,298 66
D Telephones, Telegrams and Postage	100,000 00	105,500 00	102,700 05
E Sundries (formerly Miscellaneous)	35,000 00	34,000 00	32,960 78
Indian Soldier Settlement	1,800 00	1,800 00	
F Legal Fees	125,000 00	127,000 00	124,116 45
	<u>\$4,507,043 00</u>	<u>\$4,507,043 00</u>	<u>\$4,463,703 02</u>

As at March 31, 1950, there were 1,334 salaried employees being paid from this vote, of whom 194 were permanent and 1,140 temporary.

The Administration is endeavouring to secure refunds of salary overpayments totalling \$75.74 which occurred in the fiscal years as follows: 1945-46, \$10.26; 1946-47, \$32.53; 1948-49, \$13.12; 1949-50, \$19.83.

- A Expenditures include payments for casual labour, \$10,187.98; and to members of regional advisory committees at a per diem rate of \$10, \$16,565. Members receiving \$500 or over were as follows.—
 Montreal: L. E. Burns, \$660.
 Toronto: H. S. Arkell, \$820; M. Baker, \$1,730; J. Dolan, \$800; R. A. McMillan, \$1,200; W. J. Spears, \$1,760.
 London: J. Bennett, \$600; G. H. Bethune, \$570; R. B. Braid, \$1,500; G. G. Callan, \$540; J. M. Cockburn, \$640; T. K. Henderson, \$600; R. Isaacs, \$500; C. Readhead, \$630; W. A. Ross, \$580.
 Winnipeg: P. Anderson, \$500.
 Saskatoon: J. Meikle, \$630; J. J. Smith, \$760.
 Edmonton: R. E. Chowen, \$500; E. F. MacDonald, \$950; A. Souter, \$680.
 Vancouver: J. J. McLellan, \$620; G. N. Ryder, \$880; J. Simpson, \$1,000; W. Wood, \$570.
- B An amount of \$340,629.77, representing costs of operation and maintenance of departmental motor cars, was charged to this allotment. These costs are included in the travelling expenses of officials operating the vehicles and their travelling expenses are therefore higher than those of officials where the usual practice of providing a separate primary such as Repairs and Upkeep for these expenses is followed.
 Members of the Regional Advisory Committees receiving travelling expenses of \$500 or over were:
 Toronto: M. Baker, \$1,233.07; R. A. McMillan, \$579.75; W. J. Spears, \$638.45.
 Vancouver: J. Simpson, \$693.99.
- C Expenditure represents the purchase of 21 new cars after deducting allowances of \$9,937.32 for 18 used cars.
- D A distribution of expenditures follows: telephones, \$37,642.06; telegrams, \$2,039.58; postage, \$63,018.41.
- E A distribution of expenditures follows: supervision of veterans on Provincial Lands, \$17,407.50; photographic services, \$5,930.76; rentals of properties used for administration purposes, \$1,009.60; maps and blue prints, \$1,091.58; investigators' fees, \$997.35; sundries, \$6,523.99.
- F Legal fees of \$500 or over were:
 Saint John: A. L. Bourque, \$554.75; J. E. Friel, \$1,144.55; J. H. Goodwin, \$691.80; G. Y. Jones, \$1,079.50;
 R. D. Keirstead, \$934.09; L. A. Kitz, \$529.15; W. L. Lawrence, \$608.35; V. J. McEvoy, \$1,494.01; J. A. McGuigan, \$978.70; R. F. McLellan, \$545.36; G. C. Mersereau, \$834.68; G. S. Mooney, \$579.50; A. R. Murray, \$7,111.65; G. F. Nicholson, \$920.35; C. O'Connell, \$610.42; J. D. Orlando, \$1,225.92; J. F. Outhit, \$879.25;
 E. J. Theriault, \$630; J. E. I. Trainor, \$507.10.
 Montreal: J. W. Bourque, \$525.60; M. G. Dionne, \$1,013; J. A. Dorais, \$533.55; Gadbois & Roy, \$545.50;
 J. U. Gregoire, \$731.05; T. Pidgeon, \$1,175.43; P. F. Renault, \$2,033.89; J. C. Sawyer, \$772.10; J. M. Vermette, \$769.35
 Toronto: E. A. Anglin, \$955; A. F. Annis, \$1,594.73; W. G. H. Bennett, \$596.20; W. Card, \$862.50;
 G. E. Collins, \$1,113.63; M. J. Cunningham, \$573.03; J. G. Currie, \$1,208.84; D. Dean, \$579.33; J. M. Forgie, \$614.07; J. C. M. German, \$1,558.49; S. A. Gillies, \$547.60; W. B. Gordon, \$730.20; J. R. Johnson, \$1,721.60;
 J. A. MacVicar, \$1,256.06; J. M. Magwood, \$1,315.20; L. C. Mason, \$894.19; J. H. McDonald, \$546.63;
 J. M. McGlade, \$1,455.63; R. E. Prouse, \$2,035.17; P. D. Scollard, \$1,115.80; A. Serre, \$808.57; G. F. Smith, \$663.06; K. M. R. Stiver, \$665.35; W. C. Thomson, \$8,857.50; L. J. Zuker, \$941.80.
 London: G. W. Bowman, \$2,009.13; W. K. Brown, \$572.27; K. Y. Dick, \$1,011.52; Donohue & Maher, \$978.55; A. J. Franklin, \$617.85; J. K. Hunter, \$1,513; Kerr & Kerr, \$685.45; S. King, \$770.36; Lazier & Lazier, \$3,965.75; R. A. MacDougall, \$1,160.65; J. D. McCallum, \$1,320.53; D. C. McKillop, \$1,481.54;
 A. J. McNab, \$1,092.05; W. D. J. Moss, \$547.14; G. A. Patterson, \$688.05; F. Roney, \$794.10; J. H. Schofield, \$779.05; Sims, Bray & Schofield, \$896.90; G. E. F. Sweet, \$864.50; Telford & Marron, \$996.60; W. C. Thomson, \$3,632.70; A. W. Winter, \$523.20.
 Winnipeg: F. H. Young, \$672.90.

Votes 546 and 742 To provide for the upkeep of property, Veterans' Land Act, including engineering and other investigational planning expenses that do not add tangible value to real property; taxes, insurance and maintenance of public utilities—Formerly included under the Vote for the Administration of the Veterans' Land Act

	Estimates	Allotments	Expenditures
A Taxes and Insurance.....	75,000 00	70,000 00	46,741 04
B Maintenance of Public Utilities	30,000 00	24,000 00	14,019 60
Repairs to Property	15,000 00	10,000 00	4,018 02
C Sundries	35,000 00	51,000 00	48,426 95
	<u>\$ 155,000 00</u>	<u>\$ 155,000 00</u>	<u>\$ 113,205 61</u>

A Expenditures were for taxes, \$32,965.50 and fire insurance, \$13,775.54, being the net amount credited to Veterans' Land Act Fire Insurance (see Open Accounts further on in this section).

B Expenditures comprise: pumps and water mains, \$2,865.28; light and power, \$4,272.31; labour, \$2,950; sundries, \$3,932.01.

C A distribution of expenditures follows: surveyors' fees, \$29,971.97; consulting engineers' fees, \$1,192.59; protective services, \$1,870.84; professional services, \$1,400, including \$1,300 paid to J. J. Perreault, Montreal, for valuation of houses; sundries, \$6,095.28; and prizes, Small Holding Competition, \$7,896.27 (authorized by P.C. 290/3200, July 17, 1948).

Surveyors' fees of \$500 or over were: C. M. Deschenes, Amos, Que., \$1,261.10; W. E. Lauriault, Montreal, \$5,901.27; D. I. O'Gallagher, Ste. Foy, Que., \$2,000; J. S. Leitch, Toronto, \$941.57; W. J. Fletcher, Windsor, Ont., \$945; R. P. Brown, Penticton, B.C., \$3,309.50; E. O. Woods, Kelowna, B.C., \$12,315.23.

Vote 547 To provide for the payment to the Government of the United Kingdom on account of losses under the 3,000 British Family Agreement of August 20, 1924, and the New Brunswick 500 British Family Agreements of August 4, 1927, and August 27, 1935	25,000 00
Expenditures.....	9,872 20

Generally speaking, the terms of the above agreements between the Governments of Canada and the United Kingdom were that the former furnished the land and the latter the stock and equipment.

This vote was provided to pay to the Government of the United Kingdom the amount of its equity in properties that have been repossessed by the Director and resold on either a cash or time basis.

Votes 548 and 743 To provide for the payment of grants to veterans settled on Provincial Lands in accordance with agreements with Provincial Governments under Section 35 of the Veterans' Land Act, 1942 (as amended by Order in Council P.C. 2122, dated 13th April, 1945), and payment of grants to veterans settled on Dominion Lands, in accordance with an agreement with the Minister of Mines and Resources, under Section 35 of the Veterans' Land Act, 1942, as amended (P.C. 1550 of 18th April, 1946)....	3,000,000 00
Expenditures.....	\$1,800,677 43

Agreements provide that the Director, The Veterans' Land Act, may, notwithstanding any other provision of this Act and subject to regulations made thereunder, grant an amount not exceeding \$2,320 to a veteran who settles on provincial or Federal lands pursuant to such an agreement.

The above expenditure represents disbursements by the Director of grants for the purchase of livestock, farm machinery, or permanent improvements to the properties.

Vote 549 To provide for the payment of grants to Indian veterans settled on Indian Reserve Lands under Section 35A of the Veterans' Land Act, 1942 (as amended by Order in Council P.C. 2122, dated 13th April 1945).....	600,000 00
Expenditures.....	\$ 479,837 65

Under the above authority, an amount not exceeding \$2,320 may be granted by the Director, The Veterans' Land Act, to an Indian veteran who settles on Indian Reserve Lands, the said grant to be paid to the Minister of Citizenship and Immigration, who shall have the control and management thereof on behalf of the Indian veteran.

The above expenditures represent payments to the Indian Affairs Branch of the Department of Citizenship and Immigration.

Vote 550 To provide for the reduction of indebtedness to the Director of Soldier Settlement of a settler under the Soldier Settlement Act, in respect of a property in his possession, the title of which is held by the Director, by an amount which will reduce his indebtedness to an amount in keeping with the productive capacity of the property and his ability to repay his indebtedness to the Director, under regulations approved by the Governor in Council.....	150,000 00
Expenditures.....	\$ 149,684 54

P.C. 2606, May 27, 1949, approved the regulations in respect of the reduction of indebtedness and directed that the total of all reductions effected hereunder for the current fiscal year shall not exceed \$150,000. Of the above expenditure, \$148,931.06 was applied as principal and \$753.48 as interest.

Vote 930 To authorize and provide for necessary remedial work, to be approved by the Governor in Council, on houses constructed on properties sold under the Veterans' Land Act, under individual firm price contracts, to correct defects for which neither the veteran nor the contractor can be held financially responsible.....	30,000 00
Expenditures.....	\$ 7,463 81

Vote 931 To authorize and provide, subject to the approval of the Governor in Council in each case, for the completion of necessary remedial work to houses and services constructed under the 1945 building program.....	110,000 00
Expenditures.....	\$ 63,333 86

P.C. 5533, November 1, 1949 authorized expenditures not exceeding \$55,000 at Lakeside Heights Subdivision—Pointe Claire (Montreal) Que., for further insulation of 97 houses, installation of weather-stripping in 100 houses and repairs to leaky basements of 16 houses, with the veterans sharing a portion of the costs.

Payments in the current fiscal year on contracts under this authority were:

- (a) Further insulation, Canadian Johns Manville Co. Ltd., \$41,247.95,
- (b) Weatherstripping, Cresswell-Pomeroy, Ltd., \$3,477.95,
- (c) Repairs to basements, Concrete Waterproofing and Restoration, Ltd., \$8,575.44.

P.C. 5533, November 1, 1949 and P.C. 965, February 27, 1950 authorized expenditures not exceeding \$8,355 in the Baie d'Urfe Subdivision at Baie d'Urfe, Que., to bring existing roads to a condition satisfactory to the municipality in order that they might be taken over for maintenance. The Lakeshore Construction Co. Ltd., was awarded this contract and was paid \$7,855 in the current fiscal year.

P.C. 5658, November 8, 1949, authorized expenditures not exceeding \$6,000 to extend septic tank field beds for 40 houses erected on the Lakeview Heights Subdivision at Deschenes Mills, Que. The contract was awarded to W. Mayer and payment in the amount of \$1,925 was made in the current fiscal year.

Sundry expenditures amounted to \$252.52.

Reductions in Soldier Land Settlement Loans—

An Act to amend the Soldier Settlement Act, c. 14, 1938.....	1,225 09
Farmers' Creditors Arrangement Act, c. 26, 1943.....	1,585 67
	\$ 2,810 76

Reductions in Veterans' Land Act Advances, c. 33, 1942-43, as amended.....\$ 267,116 77

Prior to the return of the majority of overseas veterans, the Director built 2,673 houses on 137 subdivisions previously purchased for Small Holding Establishments, and improved the subdivisions generally by the construction of roads, water mains, sewers and other services. The high cost of construction, labour and materials resulted in the cost of these houses and the public utilities provided therefor being in excess of the cost which had originally been expected and, in many cases, in excess of the reasonable sales value of these properties.

The sales prices of the 2,673 properties have been reduced by \$3,005,259.36 under the above authority. Of this amount, the 1949-50 reductions amounted to \$127,932.03. Reductions in the sales prices of various other properties, including the remaining lots in the 137 subdivisions, amounted to \$139,184.74 in the current fiscal year.

Exchequer Court Awards, Exchequer Court Act, c. 34, R.S.....\$ 25,393 35

The above expenditure represents the payment of amounts awarded the Frontenac Construction Co. Ltd., \$24,000 and Edward Buffett, Toronto, \$1,393.35 in connection with Veterans' Land Act construction contracts.

GENERAL

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....\$ 20,113 98

DEMOBILIZATION AND RECONVERSION

Votes 551 and 744 Post Discharge Rehabilitation Benefits including Out of Work Allowances, University and Vocational Training including the training of Merchant Seamen and Salt Water Fishermen Pensioners, Awaiting Returns Allowances, Temporarily Incapacitated Allowances and Unemployment Insurance Contributions..... 29,000,000 00
Expenditures.....\$ 25,099,259 25

A distribution of expenditures follows:

A	Out of Work allowances.....	24,765 21
B	Vocational and Technical training benefits	2,075,840 00
C	Awaiting returns	940,124 19
D	Allowances to temporarily incapacitated	107 47
E	University Training	16,765,909 80
F	Unemployment Insurance Contributions	5,280,339 05
G	Transportation and travelling—applicants and recipients	12,173 53
		\$ 25,099,259 25

A Out of Work allowances may be paid to a veteran who is able to work but is unable to obtain suitable employment. Allowances are payable for a period not exceeding the veteran's period of service or twelve months, whichever is the lesser.

B Vocational training benefits may be paid to a veteran who takes a course in vocational or technical training, which has been approved as likely to fit him for employment or re-employment or to enable him to obtain better or more suitable employment. Allowances are payable for a period of twelve months or, in special cases, for a period not exceeding the period of service of the veteran.

C Allowances may be paid to a veteran who engages on his own account in any business and is awaiting returns therefrom. Allowances are payable for a period not exceeding the veteran's period of service or twelve months, whichever is the lesser.

D Allowances may be paid to a veteran who, by reason of a disability, is temporarily incapacitated and unable to work or receive training and is not eligible for care under any other Act or regulations. Allowances are payable for a period not exceeding the veteran's period of service or twelve months, whichever is the lesser.

E Allowances may be paid to a veteran who resumes or commences within one year and three months after discharge: (a) a course for the purpose of qualifying for admission to a university; (b) a university course, academic or professional, to which he is regularly admitted; or (c) a post-graduate course, either academic or professional. The latter may be taken after completion of an undergraduate course. Allowances are payable for the period during which the veteran is making satisfactory progress in the course.

Advances are made to universities for the purpose of making small loans to meet emergency conditions among veterans who are being paid educational allowances. As repayments are received by the universities, the amounts are forwarded to the Department. The outstanding balance at the close of the current fiscal year was \$355,324.10.

F After a veteran has completed fifteen weeks in insurable employment, within a period of twelve months after discharge and before September 30, 1952, payment is made to the Unemployment Insurance Commission of an amount equal to the combined employer's and employee's contribution under the Unemployment Insurance Act, 1940, for a period equal to the veteran's period of service in the Armed Forces after June 30, 1941.

G Transportation and travelling expenses may be paid to veterans who are taking vocational and technical training away from their home areas.

Direct payments for tuition fees and supplementary grants to Universities were: Academy of Radio Art, Toronto, \$2,752.73; Acadia University, Wolfville, N.S., \$59,554; University of Alberta, Edmonton, \$405,702.87; Art Center School, Los Angeles, Cal., \$4,509.87; Art Students' League of New York, \$4,480.90; Assumption College, Windsor, Ont., \$4,221.25; Banting Institute, Toronto, \$2,795; Bishop's College, Lennoxville, Que., \$5,942; University of British Columbia, Vancouver, \$302,258.25.

University of California, Berkeley, \$5,986.36; Canadian Memorial Chiropractic College, Toronto, \$40,664.74; Canadian Union College, College Heights, Alta., \$3,424.45; Carleton College, Ottawa, \$40,876.64; Certified Public Accountants Association of Ontario, Toronto, \$4,578.31; Chicago College of Chiropody, \$2,786.85; Chicago College of Osteopathy, \$3,038.05; University of Chicago, \$19,267.75; College of Medical Evangelists, Loma Linda, Cal., \$2,125; Columbia University, New York, \$16,043.20; Cornell University, Ithaca, N.Y., \$6,350.33.

Dalhousie University, Halifax, \$184,152.31; Detroit Institute of Technology, \$3,390.55; University of Detroit, \$5,260.45; Duffus School of Commerce, Vancouver, \$3,097.07; Ecole des Hautes Etudes Commerciales, Montreal, \$5,126.25; Ecole Polytechnique, Montreal, \$11,750; Harvard University, Cambridge, Mass., \$30,565.75; Huron College, London, Ont., \$3,499.50; University of Illinois, Urbana, \$2,164.95; Institute of Chartered Accountants of British Columbia, Vancouver, \$7,046.04; Institute of Chartered Accountants of Ontario, Toronto, \$29,931.65; Institute of Chartered Accountants of Quebec, Montreal, \$3,672.42; International Accountants Society Inc., Toronto, \$3,219.01; International Correspondence Schools (Canadian) Ltd., Montreal, \$5,865.04.

Laval University, Quebec, \$40,491.36; Law Society of Upper Canada, Toronto, \$60,419.50; Lowell Textile Institute, Lowell, Mass., \$4,375; Loyola College, Montreal, \$2,935; Macdonald College, Ste. Anne de Bellevue, Que., \$29,279; Manitoba Law School, Winnipeg, \$22,335.26; University of Manitoba, Winnipeg, \$339,236.36; Maritime College of Pharmacy, Halifax, \$4,812; Massachusetts Institute of Technology, Boston, \$2,805; University of Massachusetts, Amherst, \$2,770.96; McGill University, Montreal, \$662,103.49; McKays School of Art and Mechanics, Moncton, N.B., \$4,840.89; McMaster University, Hamilton, Ont., \$52,815.48; Meinzingar Art School, Detroit, Mich., \$2,163.14; University of Michigan, Ann Arbor, \$6,190.55; University of Minnesota, Minneapolis, \$4,657.19; University of Montreal, \$38,686.60; Mount Allison University, Sackville, N.B., \$24,463.22.

University of New Brunswick, Fredericton, \$133,136.68; New York University, \$3,222.16; Northern Illinois College of Optometry, Chicago, \$4,111.25; Northern Institute of Technology Ltd., Toronto, \$2,855.81; Northwestern University, Evanston, Ill., \$3,529.45; Nova Scotia Technical College, Halifax, \$63,807.95; Ohio College of Chiropody, Cleveland, \$2,130.38; Ohio State University, Columbus, \$2,091.70; University of Oklahoma, Norman, \$3,678.80; Ontario Agricultural College, Guelph, Ont., \$49,097.82; Ontario College of Art, Toronto, \$28,925.03; Ontario College of Optometry, Toronto, \$48,272.48; Ontario College of Pharmacy, Toronto, \$54,006.37; Ontario Veterinary College, Guelph, Ont., \$66,190.63; University of Oregon, Portland, \$16,869.99; O'Sullivan College of Business Administration, Montreal, \$3,576.38; Ottawa University, \$21,907.

Pacific University, Forest Grove, Ore., \$2,413; University of Pennsylvania, Philadelphia, \$4,402.86; Princeton University, Princeton, N.J., \$2,930; Purdue University, Lafayette, Ind., \$3,485.08; Queen's University, Kingston, Ont., \$297,568.41; Royal Conservatory of Music, Toronto, \$43,575.12; Ryerson Institute of Technology, Toronto, \$4,955; St. Augustine's Seminary, Toronto, \$6,479.10; St. Francis Xavier University, Antigonish, N.S., \$37,424.87; St. John's College, Winnipeg, \$2,585.75; St. Michael's College, Toronto, \$7,634.85; St. Patrick's College, Ottawa, \$4,894.33; University of Saskatchewan, Saskatoon, \$287,050.07; Shaw Schools Ltd., Toronto, \$6,997.73; University of Southern California, Los Angeles, \$2,693.12; Sprott Shaw Schools Ltd., Vancouver, \$3,000.60; Stanford University, Stanford, Cal., \$5,663.76.

Teachers College of Connecticut, New Britain, \$5,374.62; University of Toronto, \$1,442,100.55; Trinity College, Toronto, \$15,937.70; United College, Winnipeg, \$21,825.78; Vancouver Board of School Trustees, \$4,406.15; Vancouver School of Art, \$9,028.06; Victoria College, Toronto, \$4,761.38; Victoria College, Victoria, \$3,101; University of Washington, Seattle, \$8,925.10; Waterloo College, Waterloo, Ont., \$4,098.86; University of Western Ontario, London, Ont., \$212,755.43; Sir George Williams College, Montreal, \$44,767.74; University of Wisconsin, Madison, \$6,363.25; Wycliffe College, Toronto, \$2,063; Yale University, New Haven, Conn., \$3,454.25; miscellaneous schools, colleges, etc. (each under \$2,000), \$189,562.44.

Votes 552 and 932 Hospital Accommodation and Facilities, and to authorize commitments against future years in the amount of \$7,387,835			
	Estimates	Allotments	Expenditures
Newfoundland			
Corner Brook			
Grant to Corner Brook Hospital		75,000 00	75,000 00
First instalment of a grant of \$150,000.			
St. John's			
Grant to General Hospital.....		45,000 00	45,000 00
First instalment of a grant of \$225,000.			
Nova Scotia			
Halifax			
Camp Hill Hospital			
Ross Millar Infirmary	30,000 00	105,244 03	88,038 50
Contract: E. G. M. Cape and Co., \$2,127,350.47; payments, including final payment, \$77,944.15. Architects' fees, Ross and MacDonald, payments, including final payment, \$2,070.27; total payments \$118,809.			
Annex Building	11,000 00	33,000 00	27,936 30
Contracts: Fundy Construction Co. Ltd., for general construction, \$12,366; payment in full. Standard Construction Co. Ltd., for plumbing and heating, \$7,906.30; payment in full. R. H. Connor, for linoleum, \$7,664; payment in full.			
Alterations to Pavilions B & C		14,223 54	9,050 23
Contracts: Standard Construction Co. Ltd., for general construction, \$4,456.60; payment in full. D. A. MacDonald, for electric cell system, \$17,046.30; payments, including final payment, \$4,593.63.			
Landscaping	25,000 00	47,000 00	32,354 81
Contracts: Geo. Coupar, for sodding, \$24,024; payments, including final payment \$6,042. J. H. Leedham Co. Ltd., for drainage and paving, \$35,921; payments, \$25,113.94.			
Prosthetic Services—relocate Pavilion A	10,000 00		
Animal Building and Greenhouse.....	35,000 00	35,000 00	
Demolition of Old Buildings.....	25,000 00		
Prince Edward Island			
Charlottetown			
Contribution toward construction Charlottetown Hospital....	25,000 00	25,000 00	25,000 00
Final instalment of a grant of \$75,000.			
New Brunswick			
Saint John			
Lancaster Hospital			
Additions and Alterations.....	500,000 00	850,000 00	730,980 87
Contracts: John Flood and Sons Ltd., for water tank and pumps, \$83,041.23; payments, including final payment, \$46,347.55. Richard and B. A. Ryan Ltd., for additions and alterations, \$1,078,298; payments, \$662,722.88. Architects' fees, H. S. Brennan, payments \$20,757.89; payments to date, \$74,576.62.			
Move and maintain service during construction.....	10,000 00	10,000 00	
District and Hospital Stores Building.....	25,000 00	25,000 00	21,692 80
Contract: Acme Construction Co. Ltd., \$21,271.04; payment in full.			
Centralized Radio System		9,487 39	
Health and Occupational Centre Construction.....	15,000 00	5,000 00	4,272 31
Quebec			
Quebec			
Quebec Veterans' Hospital			
Construction	500,000 00	255,000 00	159,955 36
Contracts: Eastern Canada Construction Co. Reg'd., for excavation, \$45,492; payment in full. Magloire Cauchon, Ltee., for foundation, tunnel, etc., \$193,600; payments, \$52,443. Architects' fees, Charles A. Jean and G. Fernand Caron, \$53,157.19.			
Parco Drilling and Exploration Co., Ltd., was paid \$7,634.50 for test drilling.			

	Estimates	Allotments	Expenditures
Montreal			
Queen Mary Veterans' Hospital			
Construction of Psychiatric and Chest Unit.....	200,000 00	114,502 00	36,817 22
Architects' fees, Eugene Larose, payments, \$36,000; payments to date, \$66,498.			
Alterations to Stage.....	7,525 00	7,525 00	6,663 00
Nurses' Accommodation	5,000 00	10,000 00	8,785 00
Contract: E. Leger, for construction, \$6,660; payment in full.			
Ste. Anne de Bellevue			
Ste. Anne's Hospital			
Modernization of Electrical System.....	8,000 00	8,000 00	4,795 00
Reconstruction of Power House.....	180,000 00	70,000 00	40,932 05
Contract: John Inglis Co. Ltd., \$60,991, payments, \$40,500.			
Landscaping	15,000 00	15,000 00	142 36
Sprinkler System Ward F and Nurses' Home.....	3,200 00	3,200 00	1,905 75
Contract: Dominion Sprinkler Co. Ltd., \$14,224; payments, \$1,905.75; payments to date, \$12,931.			
Purchase of Property		95,000 00	93,285 27
Payments for land were made to Royal Institute for Advancement of Learning, \$90,000; McGill University, \$3,260.27.			
Senneville			
Health and Occupational Centre			
Construction	40,000 00	40,000 00	6,221 80
Contract: Charles Duranceau Ltd., \$14,600; payments, \$4,820.40.			
Landscaping		15,018 00	15,018 00
Contract: Laurentian Landscape Co., \$19,100; payments, including final payment, \$15,018.			
Prefabricated House		1,912 00	1,385 00
Ontario			
Toronto			
Veterans' Memorial Hospital, Sunnybrook Park			
Active Treatment Building and Out-Patient Building.....		154,000 00	135,846 97
Contract: Redfern Construction Co. Ltd., \$5,230,903.53; payments, \$46,337.45; payments to date, \$4,992,115.67.			
Architects' fees, Allward and Gouinlock, \$87,143 80.			
Construction of Essential Services.....		28,107 41	200 51
Nurses' Residence and Staff Building.....	1,013,195 00	591,195 00	527,931 28
Contract: Redfern Construction Co. Ltd., \$3,116,390; payments, \$527,931.28; payments to date, \$3,053,408.93.			
Chapel	204,720 00	214,720 00	117,169 92
Contract: Redfern Construction Co. Ltd., \$192,070; payments, \$117,169.92.			
Gate House	14,170 00	13,170 00	9,062 18
Contract: Redfern Construction Co. Ltd., \$44,170.36; payments, \$9,062.18; payments to date, \$40,154.87.			
Administration Building	225,839 00	185,839 00	123,575 16
Contract: Redfern Construction Co. Ltd., \$543,022.22; payments, \$123,575.16; payments to date, \$510,730.70.			
Landscaping	252,335 00	345,618 80	270,107 06
Contracts: Redfern Construction Co. Ltd., for roads, walks, entrance gate, etc., \$422,101.57; payments, including final payment, \$255,387.57. Davey Tree Expert Co. of Canada Ltd., for supplying and planting trees, \$12,774; payment in full.			
Accommodation for Veterafrt—Building No. 7	14,000 00	10,525 00	7,464 68
Auxiliary Buildings, Gym and Pool	315,700 00	315,700 00	218,618 22
Contract: Redfern Construction Co. Ltd., \$287,188.25; payments \$215,479.80.			
Biological Test Building	60,000 00	177,700 00	56,825 46
Contract: Redfern Construction Co. Ltd., \$177,700; payments, \$56,825.46.			
Conversion Staff Residence		141,000 00	111,600 00

DEPARTMENT OF VETERANS AFFAIRS

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	Estimates	Allotments	Expenditures
Toronto—Concluded			
Veterans' Memorial Hospital, Sunnybrook Park—Concluded			
Contract: Redfern Construction Co. Ltd., \$141,000; payments, \$111,600.			
Architects' Fees and Contingencies		20,056 76	
Construction of 400 bed unit and kitchen and subsidiary services		50,996 57	47,191 11
Payment of \$47,191.11 was made to the Redfern Construction Co. Ltd., in full and final settlement in respect of increased wages, etc. (P.C. 98/777, February 18, 1950).			
Health and Occupational Centre Construction	60,000 00	25,000 00	12,268 75
Contract: Redfern Construction Co. Ltd., for construction of drains, \$12,858; payments, including final payment, \$2,057.			
Veterans' Home			
Remodelling Ambulance Entrance.....	5,000 00	5,000 00	645 00
London			
Westminster Hospital			
Landscaping Units 1 and 2.....	5,000 00	5,000 00	1,368 00
Construction Mental Reception Unit	777,194 00	674,705 42	505,905 54
Contracts: Babcock-Wilcox and Goldie McCulloch Ltd., for power house, \$42,187; payments, including final payment, \$5,287. L. C. Scott Construction Co. Ltd., for nurses' home and service tunnel, \$1,089,214.02; payments, \$221,942.66; payments to date, \$1,080,669.02. Sterling Construction Co. Ltd., for mental infirmary and central heating plant, \$2,305,385.29; payments, \$254,419.69; payments to date, \$2,244,944.01.			
Architects' fees, J. V. Connor, payments, \$6,168.66; total payments, \$41,994.99.			
Changes in Electrical Equipment	8,523 00		
Extension to Laundry	30,000 00		
Fire Alarm System	10,000 00	10,000 00	
Roof Repairs, etc.	5,000 00	5,000 00	1,915 91
Exterior Painting and Repairs	7,000 00	11,864 00	3,425 62
Doctors' Call System	5,000 00	5,000 00	
Extension Garage Accommodation		7,180 00	7,180 00
Contract: McKay Cocker Construction Ltd., \$7,180; payment in full.			
Health and Occupational Centre			
Landscaping	11,000 00	2,000 00	152 00
Roads and Parking	28,000 00	28,000 00	19,763 58
Contract: Griffith and Crane Construction Co., \$19,648.35; payment in full.			
Manitoba			
Winnipeg			
Deer Lodge Hospital			
Additional Construction		10,200 00	10,109 98
Architect's fees, the estate of George G. Teeter, payments \$5,875.22; total payments, \$18,325.92.			
Construction of Garage	19,000 00		
Landscaping	5,000 00	5,000 00	
Remodelling Front Entrance	6,500 00		
Replacement 300 bed Hospital		50,000 00	
Veterans' Home			
Repairs to Heating System		3,300 00	3,114 00
Construction—Greenhouse	5,000 00		
Saskatchewan			
Saskatoon			
University Hospital—Grant	75,000 00		
Alberta			
Calgary			
Colonel Belcher Hospital			
Remodelling and New Facilities		4,467 00	3,887 25
Contract: W. L. Scott, \$12,770.25; payments, including final payment, \$3,887.25.			

	Estimates	Allotments	Expenditures
Edmonton			
Purchase of Government House		150,000 00	
British Columbia			
Vancouver			
Shaughnessy Hospital			
Recovery Ward	5,000 00		
Extension of Steam Mains to Chest Unit	40,000 00	45,000 00	
Demolition of Old Buildings	30,000 00	30,000 00	
Increased Operating Room Facilities	10,000 00	51,341 00	37,025 36
Contract: Dawson and Hall Ltd., \$176,783.09; payments, including final payment, \$31,887.16. Architect's fees, Andrew L. Mercer, payments, \$5,138.20; total payments, \$8,760.59.			
Landscaping	8,511 00	8,511 00	8,482 89
Payment was made to the Board of Park Commissioners, Vancouver.			
Purchase of Land		5,824 93	5,824 93
Payment in full was made to E. D. H. Wilkinson.			
30th Ave, Paving Sidewalk, Lighting, etc.		20,000 00	2,000 00
Payment was made to the Board of Park Commissioners, Vancouver.			
Victoria			
Veterans' Hospital			
Landscaping	12,000 00	12,000 00	10,319 43
Payment in full was made to the Corporation of the City of Victoria.			
Construction 60 bed Pavilion		15,000 00	
Burnaby			
Health and Occupational Centre			
Construction	20,000 00	20,000 00	19,667 94
Payment in full was made to the Board of Park Commis- sioners, Vancouver.			
Purchase of Land	4,750 00	4,750 00	2,121 25
Payments in full were made as follows: H. T. Ewin, \$1,480; D. W. Reeve, \$500; G. Charleston, \$141.25.			
Projects under \$5,000	154,000 00	154,000 00	94,449 50
Unallotted Primary	443,856 00	29,134 15	
	<u>\$5,560,018 00</u>	<u>\$5,560,018 00</u>	<u>\$3,810,451 11</u>

This vote was not sub-divided in the Estimates: the amounts shown in the first column represent the original allotments by the Treasury Board.

Expenditures for general repairs, improvements and alterations to veterans' hospitals are shown under Department of Public Works—Vote 348.

All of the above contracts were awarded through that Department.

Vote 553 Campaign Stars and Medals, including Cost of Distribution..... 2,026,000 00
Expenditures.....\$1,331,960 39

This vote was provided for the cost of campaign stars and medals to be issued to former members of the Armed Forces, World War 2.

A distribution of expenditures follows:

A Campaign Stars, Medals and bars	1,178,136 31
Advertising and Publicity	5,689 27
Stationery	15,481 32
Postage	132,653 49
	<u>\$1,331,960 39</u>

A Includes payments of \$122,419.43 to the St. Lawrence Steel and Wire Co., Gananoque, Ont., for medal bars and \$1,055,981.38 to the Royal Canadian Mint. An amount of \$264.50 representing payments for replacement of lost medals was credited hereto.

Vote 554 To provide for payment to the Netherlands Government of that amount by which War Service Gratuities paid at Canadian rates by the Netherlands Government from January 22nd, 1946 to the end of July 1946 to Dutch war veterans domiciled in Canada prior to enlistment exceeded the amount that would have been paid to these veterans had the gratuities been computed at the normal rates applicable in the Netherlands

150,000 00

Expenditures.....\$ 91,737 49

War Service Gratuities, War Service Grants Act, c. 51, 1944.....\$ 348,777 03

This statutory appropriation was provided for gratuity payments to former members of the Armed Forces, as provided for under Part I of the above Act.

Payments in respect of these gratuities were as follows: Army, \$133,116.69, Auxiliary Services, \$9,483.35; Navy, \$37,595.19; Air, \$168,581.80.

Total expenditures under the above authority to the close of the current fiscal year amounted to \$468,623,407.32.

Re-establishment Credits—War Service Grants Act, c. 51, 1944.....\$ 22,199,535 39

This statutory appropriation was provided for the cost of Re-establishment Credits paid to former members of the Armed Forces as provided under Part II of the above Act.

The following statement shows, by Districts, the credits paid during the fiscal year and the purposes for which these credits were utilized.

PAYMENTS OF RE-ESTABLISHMENT CREDITS IN THE FISCAL YEAR 1949-50

District	Total	Homes and Housing Projects, National Housing Act		Purchase of Homes other than under National Housing Act		Repairs to Homes		Furniture or Household Equipment		Business—Working Capital		Business—Purchase of Tools, Instruments, etc.		Purchase of Business		Insurance Premiums and Annuities		Educational Equipment, Books, etc.		Discharge of Indebtedness on Homes		Contributions to Permanent Service Pensions, Sec. 45—Militia Pensions Act	
		\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
St. John's.....	1,289,762 09	5,342 09		109,186 14		149,421 46		767,640 31		68,607 49		99,523 10		1,712 50				784 25		90,544 75			
Halifax.....	1,373,821 32	9,859 28		157,377 39		94,110 89		833,462 51		20,679 94		232,171 43		2,075 23		5,475 42		1,377 51		6,798 54			
Charlottetown.....	136,206 09			13,889 01		10,688 55		56,498 76		1,950 92		51,140 85		687 25				388 45					
Saint John.....	1,003,642 57	3,552 85		92,113 97		81,784 82		693,104 01		20,939 83		94,286 47		3,856 37		6,218 08		1,313 89		7,860 60			
Quebec.....	397,511 13	677 50		22,805 99		19,720 26		265,308 73		40,797 73		40,004 27				3,616 43		17,407 17		1,072 80			
Montreal.....	2,472,701 20	36,344 10		98,202 93		34,174 53		1,976,780 04		71,135 62		154,643 82		43,514 10		20,601 35		3,180 89		5,230 41			
Ottawa.....	1,253,845 77	10,258 97		105,226 41		48,212 64		912,683 25		76,288 94		38,732 53				53,553 57		3,180 89		14,667 13			
Kingston.....	676,498 45	12,179 36		41,972 47		29,290 46		452,224 39		65,868 01		55,228 88				3,230 17		3,399 18		5,710 57			
Toronto.....	3,751,998 95	105,235 65		473,532 31		168,320 91		2,451,895 24		73,733 81		362,617 23		22,676 41		35,993 40		3,399 18		1,938 79			
Hamilton.....	1,636,515 63	31,851 03		39,064 44		88,857 06		738,988 23		32,002 46		66,141 00		2,661 22		9,946 93		3,566 38		36,425 08			
London.....	1,553,711 43	27,353 47		141,958 63		89,212 97		1,088,096 19		85,148 86		75,015 84		6,614 90		8,045 69		3,014 43		2,063 68			
North Bay.....	527,938 36	1,008 50		40,253 91		24,871 20		308,073 91		64,623 09		15,727 49		3,318 56		3,938 44				24,864 47			
Winnipeg.....	1,589,355 51	26,887 67		120,111 06		62,613 63		1,068,827 73		60,789 86		213,322 05		3,134 80		12,055 68		5,210 74		4,533 26			
Regina.....	524,749 03	1,738 75		55,825 55		23,936 93		301,538 44		92,354 88		35,331 70		3,557 25		2,218 66		1,180 94		4,847 96			
Saskatoon.....	411,037 94	1,885 50		30,201 11		22,297 53		214,121 77		119,421 70		16,677 71				3,008 03		1,295 79		11,554 23			
Calgary.....	760,879 26	12,575 09		67,077 29		26,785 24		448,538 96		83,557 43		105,068 90		4,359 71		5,383 14		1,561 32		920 97			
Edmonton.....	686,301 22	13,629 37		33,414 63		47,143 69		389,816 04		45,811 05		135,088 30		1,410 00		7,108 68		2,698 03		3,580 81			
Vancouver.....	2,511,931 15	24,105 86		200,272 73		224,300 16		1,492,049 93		111,025 65		390,867 06		8,529 93		20,199 32		9,347 03		6,045 58			
Head Office.....	241,828 29															236,105 25				21,641 78			
	22,199,535 39	324,515 04		1,860,325 97		1,245,701 93		14,519,658 44		1,134,735 37		2,181,638 63		109,998 98		436,749 89		77,083 56		235,626 82			

The net cost of re-establishment credits to the close of the current fiscal year was \$250,072,861.70, represented by expenditures totalling \$252,386,461.88, less refunds of \$2,313,600.18.

OTHER CHARGES

Provision for Reserve for Conditional Benefits, Veterans' Land Act, c. 33, 1942-43, as amended \$6,495,644 28

Sales of land and chattels are made to veterans at less than the cost to the Director, conditional upon the terms of the agreement of sale being fulfilled for a period of ten years.

The above amount, which covers one-tenth of the amount of conditional benefits included in sales to veterans prior to April 1, 1950, has been credited to the Open Account "Reserve for Conditional Benefits, Veterans' Land Act" (see page ZZ—27).

Write-down of Active Assets to Non-Active Accounts—Soldier and General Land Settlement. \$11,500,495 74

The above entry represents a transfer from Active to Non-Active of an accumulation of losses over a period of years in connection with Soldier Land Settlement and General Land Settlement (British Family Settlement—Canadian Portion) loans—see under "Changes in Non-Active Asset Accounts" and "Open Accounts" further on in this section.

Comparative Statement of Accounts Receivable

	March 31, 1950	March 31, 1949
Current Year	853,994 90	813,684 52
Previous Years—Collectable	1,585,589 70	1,273,735 50
—Uncollectable	589,816 80	549,363 14
	<u>3,029,401 40</u>	<u>2,636,783 16</u>
SOLDIER SETTLEMENT AND VETERANS' LAND ACT		
Previous Years—Uncollectable	12,001 79	10,338 57
	<u>\$3,041,403 19</u>	<u>\$2,647,121 73</u>

A list of items in excess of \$1,000 in Previous Years—Uncollectable, was given on pages ZA—29, Public Accounts, 1948 and ZA—25, Public Accounts, 1949.

The following additional items were transferred to Uncollectable in the present fiscal year: A. Alexander, \$1,375.60; T. S. Bulman, \$3,060; Mrs. Z. Carson, \$1,048.55; R. D. Dickie, \$1,766.78; G. Jay, \$1,712.73; J. Kurr, \$1,131.42; W. Muir, \$1,239.57; J. S. Owen, \$1,065; E. J. Pringle, \$3,347.09; P. Strickland, \$1,100.88; F. Sykes, \$2,654.39; A. Wilson, \$1,992.79.

Changes in Non-Active Asset Accounts

	Dr. Balance Mar. 31, 1949	Debit	Credit	Dr. Balance Mar. 31, 1950
[8a] Non-Active Assets—				
(ii) Other				
Miscellaneous—				
Non-Active Accounts:				
Soldier and General Land Settlement Loans	\$ 16,525,917 49	\$ 11,500,495 74		\$ 28,026,413 23

The amount of this transfer represents a further accumulation of losses over a period of years due to the fact that proceeds from resales of properties which had reverted to the Director were less than the balance of the cost of such properties that had not been repaid by the former settler. The portion applicable to Soldier Land Settlement loans was \$9,902,524.21 and to General Land Settlement (British Family Settlement—Canadian Portion) \$1,597,971.53.

OPEN ACCOUNTS

	Dr. Balance Mar. 31, 1949	Debit	Credit	Dr. Balance Mar. 31, 1950
[3] Other Loans and Investments				
(d) <i>Miscellaneous</i> —				
A Soldier Land Settlement Loans	14,178,131 00	41,780 55	10,901,223 99	3,318,687 56
B British Family Settlement—Canadian Portion	2,636,882 69	3,171 24	1,768,020 55	872,033 38
C Soldier Settlement Unallotted Lands	40,777 55	28 57	37,355 58	3,450 54
D Veterans' Land Act Advances	150,500,274 74	29,424,684 03	9,471,568 81	170,453,389 96
	<u>\$167,356,065 98</u>	<u>\$ 29,469,664 39</u>	<u>\$ 22,178,168 93</u>	<u>\$174,647,561 44</u>

	Cr. Balance Mar. 31, 1949	Debit	Credit	Cr. Balance Mar. 31, 1950
[9] Floating Debt				
(d) <i>Outstanding Cheques and Warrants</i> —				
E Outstanding Imprest Account Cheques—Soldier Settlement and Veterans' Land Act	31 60			31 60

[10] Deposit and Trust Accounts

(c) <i>Miscellaneous</i> —				
F Regimental Fund 230th Forestry Battalion	1,150 49	1,150 49		
G W. A. Black Benefit Fund	992 73	2,076 19	1,083 46	
H Florence Martineau (R.C.A.F. Fund)	3,935 00	3,935 00		
I War Special Assistance Fund	18,664 27	20,488 82	1,824 55	
J Detention Allowances Fund, Canadian Seamen	13,820 96	13,820 96		
K War Service Gratuity Fund	95,451 27	95,567 82	116 55	
L Pensions Administration Trust Fund	2,172,142 75	5,617,980 85	3,445,838 10	
M Deferred Payments—War Service Grants Act, 1944	118,095 08	125,023 98	6,928 90	
N Canadian Canteen Fund World War 1	3,395 75	4,026 54	630 79	
O Veterans' Deferred Insurance Premiums	1,514,142 81	1,769,559 49	255,416 68	
P Canadian Pension Commission Administration Trust Fund			1,539,750 01	1,539,750 01
Q Veterans' Administration Trust Fund			2,223,859 02	2,223,859 02
R Veterans' Care Trust Fund		260,538 35	756,975 41	496,437 06
S Estates Fund—D.V.A.	56,999 25	34,869 05	42,559 45	64,689 65
T Army Veterans' Benevolent Fund ..	54,481 43	54,871 37	5,591 64	5,201 70
U Army Benevolent Fund	9,213,546 69	133,483 66	244,777 71	9,324,840 74
V Contractors' Securities—Cash	561,225 48	676,610 28	814,769 42	699,384 62
	<u>13,828,043 96</u>	<u>8,814,002 85</u>	<u>9,340,121 69</u>	<u>14,354,162 80</u>

[11] Insurance, Pension and Guaranty Accounts

(b) <i>Insurance and Guaranty Funds</i> —				
W Returned Soldiers' Insurance Fund..	24,986,391 91	1,056,468 27	1,359,468 71	25,289,392 35
X Veterans' Insurance Fund	4,156,228 49	311,038 83	2,151,668 39	5,996,868 05
Y Veterans' Land Act Fire Insurance Fund	191,749 43	554 80	14,130 34	205,324 97
(c) <i>Pension and Retirement Funds</i> —				
Z Retirement Fund—Veterans Affairs..		192 56	4,447 31	4,254 75
	<u>29,334,379 83</u>	<u>1,368,254 46</u>	<u>3,529,714 75</u>	<u>31,495,840 12</u>

DEPARTMENT OF VETERANS AFFAIRS

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	Cr. Balance Mar. 31, 1949	Debit	Credit	Cr. Balance Mar. 31, 1950
[13] Sundry Suspense Accounts				
ZA British Family Settlement U.K. Por- tion		34,668 62	34,668 62	
ZB Soldier Settlement and Veterans' Land Act Suspense	1,888,668 72	18,590,520 94	18,441,485 73	1,739,633 51
ZC Unclaimed Cheques Suspense— Veterans Affairs	1,180 87	23 27	278 25	1,435 85
	<u>1,889,849 59</u>	<u>18,625,212 83</u>	<u>18,476,432 60</u>	<u>1,741,069 36</u>

[15] Reserve for Certain Contingent Liabilities

(b) Reserve for Conditional Benefits—

ZD Veterans' Land Act, 1942	13,262,872 58		6,495,644 28	19,758,516 86
	<u>\$ 58,315,177 56</u>	<u>\$ 28,807,470 14</u>	<u>\$ 37,841,913 32</u>	<u>\$ 67,349,620 74</u>

A-D The authority for advances in connection with these accounts is provided through Parliamentary appropriations. The amounts so provided and the net requirements, as represented by the debits, are as follows:

Votes 561 and 937 To provide for protection of security—Soldier Settlement, and refunds of surplus to veterans.....	95,000 00
Expenditures.....	<u>\$ 44,980 36</u>

Votes 562, 745 and 634 To provide for purchase of land and permanent improve- ments; cost of permanent improvements to be effected; removal of encumbrances; stock and equipment; refund of surplus to veterans (Section 19); and for protec- tion of security under the Veterans' Land Act.....	29,425,000 00
Expenditures.....	<u>\$ 29,424,684 03</u>

Details of the transactions in respect of expenditures from the above votes are given in the following comments:

A This account relates to advances made to veterans of World War 1 and subsequent transactions with purchases of reverted properties. Details of transactions during the current fiscal year follow:

	Dr.	Cr.
Balance, March 31, 1949 (Public Accounts, 1949)	30,692,039 17	
Less: Portion of \$16,525,917.49 (Non-Active) applicable to this account	<u>16,513,908 17</u>	
Adjusted balance, March 31, 1949	14,178,131 00	
Repayment of principal		846,873 61
Legislative reductions		
Vote 550		148,931 06
Statutory		2,810 76
Portion applicable to this account of amount of \$11,500,495.74 transferred to non-active in the current fiscal year		9,902,524 21
Credit represented by previous year's cheque cancelled in current fiscal year.		84 35
Disbursements (Vote 561) for taxes, insurance, etc.	41,780 55	
Balance, March 31, 1950		3,318,687 56
	<u>\$ 14,219,911 55</u>	<u>\$ 14,219,911 55</u>

B This account relates to advances made by the Government of Canada towards the British Family Settlement and the New Brunswick Settlement Schemes, to which schemes the Government of the United Kingdom contributed.

Details of transactions during the current fiscal year follow:

	Dr.	Cr.
Balance, March 31, 1949 (Public Accounts, 1949)	2,648,892 01	
Less: Portion of \$16,525,917.49 (Non-Active) applicable to this account	12,009 32	
Adjusted balance, March 31, 1949	2,636,882 69	
Repayment of Principal		170,049 02
Portion applicable to this account of amount of \$11,500,495.74 transferred to non-active in the current fiscal year		1,597,971 53
Disbursements (Vote 561) for taxes, insurance, etc.	3,171 24	
Balance, March 31, 1950		872,033 38
	<u>\$2,640,053 93</u>	<u>\$2,640,053 93</u>

The equity of the Government of the United Kingdom, which is not reflected in the above transactions, amounted to \$1,326,008.94 as of March 31, 1950. Under the agreement with that Government, the accounts are audited annually under the direction of the Auditor General of Canada.

C When the Soldier Settlement Board was established, certain tracts of land were acquired by purchase or otherwise and the transactions herein are in connection with portions of this land in which the Federal Government still has a financial interest. Credits are receipts derived from sales of land for cash or on terms, while debits (Vote 561) are payments of taxes.

D This account relates to the acquisition by the Director, the Veterans' Land Act, of properties, building materials, live stock, farm equipment and commercial fishing equipment for purposes of the Act for sale to qualified veterans of World War 2 under sale agreements which carry specified conditional benefits if the terms of such agreements are adhered to by the veterans.

Details of transactions during the current fiscal year follow:

	Dr.	Cr.
Balance, March 31, 1949	150,500,274 74	
Repayments of principal		9,198,824 00
Legislative reductions in sales prices (Stat. sec. 21)		267,116 77
Credit represented by previous years' cheques cancelled in the current fiscal year		5,628 04
Land and permanent improvements (sold to veterans)	25,405,769 39*	
Stock and equipment (sold to veterans)	4,411,368 14*	
Properties purchased for future settlement, including general construction	884,677 47*	
Sales to veterans of the above properties		1,223,494 21*
Bulk purchases of building materials—excess of sales over purchases		13,988 41*
Bulk purchases of stock and equipment—excess of sales over purchases		39,648 35*
Balance, March 31, 1950		170,453,389 96
	<u>\$181,202,089 74</u>	<u>\$181,202,089 74</u>

* Transactions resulting in debit of \$29,424,684.03 to Vote 562 (see Comment A-D above).

Further on in this section will be found lists of (a) contracts of \$5,000 or over for multiple housing projects and (b) suppliers receiving \$10,000 or over. The latter list includes purchases of land and buildings for farms and small holdings as well as purchases of building materials, stock and equipment for veterans established under the Veterans' Land Act.

E At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.

F The original credit to this fund was received from the former trustees of the regimental fund. Payments are made to needy ex-members of the battalion or their dependents. The balance of the fund was transferred to Canadian Pension Commission Administration Trust Fund at the close of the fiscal year.

G A donation of £5,000 was made by W. A. Black to be used to alleviate cases of hardship or distress which might occur among members of the Canadian Armed Forces or their dependents while in the United Kingdom. The balance of the fund was transferred to Veterans' Administration Trust Fund at the close of the fiscal year.

H A donation of \$5,000 was made by Florence Martineau in 1941-42 to be used for the benefit of members and ex-members of the Royal Canadian Air Force and their families. The balance of the fund was transferred to Canadian Pension Commission Administration Trust Fund at the close of the fiscal year.

- I Donations to this fund are made by individuals and are used for the benefit of veterans and their dependents. The balance of the fund was transferred to Canadian Pension Commission Administration Trust Fund at the close of the fiscal year.
- J All amounts required for payment of allowances to Canadian seamen who were interned by the enemy during World War 2 are credited to this account. The account is debited with payments to, or on behalf of, the seamen concerned. The balance of the fund was transferred to Canadian Pension Commission Administration Trust Fund at the close of the fiscal year.
- K Represents war service gratuities (World War 1) held by the Department for (a) mental, tubercular and other long treatment cases which were transferred to the treatment strength of the Department on discharge from the Canadian Expeditionary Force; and (b) men whose whereabouts are unknown. The balance of the fund was transferred to Veterans' Administration Trust Fund at the close of the fiscal year.
- L Moneys held in this account include (a) pensions of those placed under administration of the Canadian Pension Commission; (b) war veterans' allowances of those placed under administration of the War Veterans' Allowance Board; (c) donations, legacies, gifts, bequests, etc., received by the Department to be disbursed for the benefit of patients in departmental hospitals; (d) personal funds of patients in departmental hospitals; and (e) profits of canteens operated in various departmental hospitals, which are used for the benefit of patients therein. That portion of the fund which pertains to pensions was transferred to Canadian Pension Commission Administration Trust Fund and the portion which pertains to departmental activities was transferred to Veterans' Administration Trust Fund at the close of the fiscal year.
- M Represents war service gratuities paid under the War Service Grants Act, 1944, and held by the Department for men under treatment. Payment in full is made when treatment is completed. The balance of the fund was transferred to Veterans' Administration Trust Fund at the close of the fiscal year.
- N An amount of approximately \$6,000 credited to this account represents the balance of a fund which was derived from the canteen profits of World War 1, of which \$50,000 had previously been turned over to the United Services Fund of England for administration under the same regulations as the British Canteen Fund Profits. P.C. 2570 of July 3, 1947, authorized the Department to accept the above balance and disburse it according to the regulations of the United Services Fund. These moneys will continue to be administered for the benefit of ex-members of the Canadian Forces domiciled in the United Kingdom, in cases of special need and where no benefits are available under existing regulations or Acts. The balance of the fund was transferred to Veterans' Administration Trust Fund at the close of the fiscal year.
- O Amounts credited to this fund are derived from Re-establishment Credits authorized by section 7 of the War Service Grants Act, 1944, which provides, in part, that such amounts may be used for "the payment of premiums under any insurance scheme established by the Government of Canada". Where a veteran exercises this option, the amount required to effect annual premium payments on the insurance policy selected is withdrawn from his Re-establishment Credit account and credited to this fund. As annual premiums become due, transfer is made from this account to the Insurance Fund to which premiums are payable.
- Withdrawals are also made if the death of a veteran occurs while there is a balance to his credit; such amounts are transferred back to his Re-establishment Credit account and credited to either current or previous years' expenditures, dependent on the date the original transfer was made. This also applies if a veteran, within the ten year period provided for in section 9 of the War Service Grants Act, cancels his policy or decides on a different method of payment.
- The balance of the fund was transferred to Veterans' Administration Trust Fund at the close of the fiscal year.
- P This fund is under the jurisdiction of the Canadian Pension Commission. The credit consists of the balances of the following accounts which were transferred at the close of the fiscal year: **Regimental Fund** 230th Forestry Battalion; Florence Martineau (R.C.A.F. Fund); War Special Assistance Fund; Detention Allowances Fund, Canadian Seamen and the amount which pertained to pensions from the Pensions Administration Trust Fund. These funds will be distributed under the same conditions as formerly.
- Q The credit in this fund consists of the balances of the following accounts which were transferred at the close of the fiscal year: War Service Gratuity Fund; Canadian Canteen Fund, World War 1; W. A. Black Benefit Fund; Veterans' Deferred Insurance Premiums; Deferred Payments, War Service Grants Act, 1944; War Veterans' Allowances and other moneys being administered by the Department which were formerly included in the Pensions Administration Trust Fund. These funds will be distributed under the same conditions as formerly.
- R P.C. 2048 of May 6, 1948, as amended by P.C. 2182 of July 6, 1949, sets up the regulations respecting the medical treatment and maintenance of Veterans' Care cases and the section dealing with these cases reads as follows: "The veteran shall, if required, pay to the Department for administration, while receiving veterans' care, pension and any other income and resources to which he may be entitled; and that from any balance remaining after providing for a trust fund and comforts and clothing, the Department may apply towards the cost of maintenance a sum not exceeding \$120 per month, provided that any pension paid to the Department in respect of dependents shall be utilized for the benefit of such dependents and that such other pension and any other income and resources be applied in accordance with a scale set by the Minister and approved by the Treasury Board." Pursuant to this direction, the income received from, or on behalf of, such veterans is credited to this account. Debits consist of the cost of their maintenance while in departmental institutions and the provision of comforts and clothing and miscellaneous payments made to them or on their behalf.

- S Regulations in respect of the service estates of deceased members of the Armed Forces, who died while receiving hospital treatment or institutional care, under the control or direction of the Department, were established by P.C. 2279 of June 13, 1947. The proceeds of the estates are credited to this Fund, in which individual accounts are maintained and from which payments are made to beneficiaries on Departmental authorization.
- T P.C. 38/850 of March 7, 1947, authorized the establishment of the fund and the transfer hereto of \$50,000 from the Central Trust Fund of the Army, Navy and Air Force Canteens. Transfer of a further amount of \$50,000 was made in 1947-48 and, in 1948-49, \$200,000 was transferred from the Army Benevolent Fund making a total of \$300,000 to date. Debits represent payments, at the discretion of the Minister of Veterans Affairs, to former members of the Canadian Army and their dependents who require emergency financial assistance by way of loan or grant. Credits are repayments of loans.
- U The Army Benevolent Fund Act, c. 49, 1947 directs, *inter alia*, that: (a) there shall be set up in the Consolidated Revenue Fund a special account called the Army Benevolent Fund; (b) certain canteen profits and other funds be credited to the Receiver General of Canada; (c) such funds shall be deemed to have been received by His Majesty in trust for the purposes of this Act; (d) the Receiver General shall credit the fund semi-annually with interest at the rate of $2\frac{1}{2}$ per cent per annum on the minimum monthly balances to the credit of the Fund; (e) there shall be constituted a Board to be called "The Army Benevolent Fund Board" to authorize payment out of the Fund to or for the benefit of veterans or their dependents or the widows, children or other dependents of deceased veterans, such amounts as the Board may from time to time determine; (f) the Auditor General shall examine annually, the accounts of the Board and shall examine accounts of committees quarterly; and (g) the Board shall submit an annual report of its affairs and operations to the Minister who shall forthwith lay the report before Parliament. Included in the closing balance of the Army Benevolent Fund is an amount of \$309,700 representing the value of bonds which are held in the custody of the Minister of Finance.
- V Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheques) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1949-50, bonds so held in respect of the Soldier Settlement and Veterans' Land Act amounted to \$1,100.
- W This account is maintained in connection with the provisions of the Returned Soldiers' Insurance Act, c. 54, 1920, as amended, which relates to life insurance for veterans of World War 1. Credits consist of premiums and interest, which is credited at the rate of 4 per cent per annum by the Department of Finance and charged to Interest on Public Debt. Debits represent payments of death and disabilities benefits and cash surrender values. The final date on which applications for this insurance might be received was August 31, 1933.
- X This account is maintained in connection with the provisions of the Veterans' Insurance Act, c. 49, 1944-45, which relates to life insurance for the veterans of World War 2. Credits consist of premiums and interest which is credited at the rate of $3\frac{1}{2}$ per cent per annum by the Department of Finance and charged to Interest on Public Debt. Debits represent payments of death benefits and cash surrender values.
- Y The credit of \$14,130.34 represents transfers from Vote 546 for premiums, while debits consist of (a) transfers to recoup that Vote for payments of refunds of unearned premiums on cancelled policies totalling \$354.80 and (b) payments of fire losses, \$200.
- Z Credits comprise deductions from the earnings of certain employees of this Department not paid through Central Pay Office, and the accrual of interest at the rate of 4 per cent per annum on the balance to the credit of each employee. Debits represent payment of the amounts to the employees' credit upon resignation or death, or, if they are made permanent, refunds or transfers to the Superannuation Account. An amount representing the balances to the credit of these employees for the period prior to January 1, 1949, was transferred hereto during the current fiscal year, pursuant to the transfer at that date of the administration of the Fund to the Office of the Comptroller of the Treasury.
- ZA This account records the United Kingdom Government's share of receipts and disbursements in respect of the 3,000 British Family Settlement Scheme and the New Brunswick 500 Family Settlement Scheme and is cleared monthly by payment to that Government of the amount of the net credit balance.
- ZB Credits in this account consist mainly of initial payments by veterans, as provided under the Act, which are held in this account pending approval of sales. The balance is made up of general suspense items which cannot be allocated immediately.
- ZC All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to the date of issue are credited to this account pending claims therefor.
- ZD The amounts charged to expenditures, beginning with the fiscal year 1945-46, to cover one-tenth of the amount of conditional benefits included in sales to veterans, have been credited to this account.

**Employees Receiving Salaries at Annual Rates of \$3,000 or over and
Travelling Expenses of \$500 or over**

The first list for each Division contains the names and annual salary rates of all salaried employees who were receiving \$3,000 or over as at March 31, 1950. Also included are the travelling and removal expenses of these employees where the amount was \$500 or over.

The second list for each Division contains the names of other salaried employees who received travelling expenses of \$500 or over.

DEPARTMENT OF VETERANS AFFAIRS

Salaried employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
OTTAWA—HEADQUARTERS			Ottawa—Continued		
Woods, W. S., Deputy Minister	\$ 12,000 00	\$ 1,770 99	Brown, F. H.	4,380 00	
Burns, E. L. M., Asst. Deputy Minister	10,000 00	1,149 51	Brown, H. J.	3,780 00	
Lalonde, G. L., Asst. Deputy Minister	7,500 00		Brown, W. F.	6,300 00	
Melville, J. L., Chair- man, Canadian Pen- sion Commission ...	10,000 00	565 67	Burke, G. A.	3,660 00	
Garneau, F. J. G., Chairman, War Veter- ans' Allowance Board	9,000 00		Button, L. O.	3,060 00	
Warner, W. P., Director General, Treatment Services	10,000 00	1,057 71	Cameron, J. M.	3,660 00	
Parliament, G. H., Director General, Re- habilitation Services.	6,600 00	1,425 90	Carey, L. J.	4,380 00	
Abraham, R. W.	5,640 00	741 03	Carter, C. W.	5,640 00	
Adams, J. H. F.	5,340 00		Caswell, W. E.	3,060 00	
Alexander, G. T.	3,540 00		Cathcart, J. P. S.	6,300 00	644 53**
Allen, B. W.	4,440 00		Cavanagh, W. S.	3,060 00	
Archibald, R. S.	3,540 00		Chaloult, J.	4,260 00	
Armstrong, G. A.	3,180 00		Chatwin, A. E.	4,740 00	1,056 26
Atkins, A. D.	3,060 00	1,622 32	Chenier, J. I. A.	3,180 00	1,369 55
Atkinson, W. L.	5,700 00		Clay, M. A.	5,340 00	
Aylesworth, M. G. ...	4,080 00		Clewes, E.	3,060 00	
Badgley, F. C. C.	5,040 00		Conn, H. A. L.	8,000 00	
Bagley, C. E.	3,180 00	702 24*	Convery, E. B.	6,600 00	
Bain, T. D.	6,900 00	1,946 23	Crawford, A. W.	6,000 00	
Barnes, H. M.	8,000 00	1,777 79	Cross, P. B.	7,500 00	1,869 82
Barrow, F. L.	5,640 00		Cuddy, L. S.	3,780 00	
Bates, J. F.	8,000 00	1,305 26	Davey, W. T.	3,060 00	
Beasley, F. T. J.	3,060 00		Davis, F. W.	3,180 00	
Bell, C. A.	6,000 00	1,640 15	Davison, A. W.	6,300 00	
Bell, H. M.	3,900 00		Derby, G. C.	8,000 00	4,622 24
Bellefeuille, L. J.	3,060 00		Devine, L. A.	3,540 00	
Benedict, L.	3,540 00	1,799 22	Dexter, W. E.	5,640 00	
Berlyn, M. L.	3,720 00		Dixon, A. J.	6,000 00	
Black, C. F.	5,340 00	800 26	Eyres, H. H.	6,300 00	
Bosse, E. P.	5,000 00		Farmer, G. R. D.	6,900 00	638 89
Bott, G. L.	3,060 00		Ferris, E.	3,060 00	
Bowen, H. J.	3,180 00		Finlay, A. C.	3,060 00	
(including terminable allowance, \$120)			Firth, J. H.	3,660 00	
Bowen, J. A.	3,060 00		Firth, L. M.	5,040 00	
Boyd, H. H.	4,380 00		Fisher, A. G.	3,540 00	
Boyd, W. J.	6,000 00		Flora, L. L.	3,060 00	
Bradley, T.	3,060 00	2,788 91	Forman, J. M.	8,000 00	1,688 02
Bray, H.	8,000 00		Forrest, E. C. A.	4,140 00	553 00
Bridges, E. S.	6,000 00		Forsyth, W. C.	3,420 00	
Bridges, H. A.	8,000 00	2,560 99	Fortey, A. L.	3,960 00	
			Fox, C. C.	3,060 00	
			Fox, H. R.	3,060 00	
			Frankland, E.	3,060 00	
			Fraser, H. E.	3,060 00	
			Fumerton, C. A.	3,960 00	
			Gamble, J. E.	5,700 00	
			Gervais, L. N.	3,060 00	
			Girolami, J. A.	3,060 00	1,757 44
			Gordon, R. J.	8,000 00	3,572 15
			Gorman, H. M.	3,060 00	
			Gough, I.	4,560 00	
			Grabau, C. M.	5,280 00	
			Graham, C. C. P.	5,040 00	784 10

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>Ottawa—Continued</i>			<i>Ottawa—Continued</i>		
Graham, F.	4,380 00		Matheson, J. K.	8,000 00	2,058 78
Graves, A. F.	3,660 00		Mattice, W. L.	4,260 00	
Graydon, W. P.	3,000 00		(including terminable allowance, \$300)		
Guillet, M. C.	3,060 00		Maynard, A. R.	3,960 00	
Gunn, W. G.	6,300 00		McCorrie, W. A. A.	3,060 00	
Hague, C.	3,060 00		McCullough, O. L. ...	5,700 00	664 20
Halkett, N. M.	6,300 00		McElroy, E. M.	3,060 00	
Hall, A. H.	3,780 00		McKee, J. W.	7,500 00	
Hamilton, C. A.	4,800 00	528 23	McNeil, J. H. K.	3,660 00	
Harbeson, A. E.	5,700 00		Meikle, A. U.	6,000 00	
Harris, H. R. D.	5,100 00		Merrill, W. F.	3,660 00	
Heatley, A. E.	3,060 00		Misener, C. C.	6,600 00	
Heppenstall, E. E. ...	3,840 00		Moore, R. J.	3,720 00	
Hillock, D. L.	3,000 00		Murphy, A. I.	3,060 00	
Hogan, J. H.	6,000 00		Neale, J. E.	3,540 00	
(including terminable allowance, \$600)			Nodwell, G. R.	5,700 00	
Honey, E. C. M.	3,480 00		Nolan, H. B.	3,060 00	
Hooper, F. E.	3,060 00		O'Brien, J. D.	3,060 00	
Howard, S.	4,140 00		O'Hara, P. N.	3,180 00	2,875 01
Hughson, T. L.	5,040 00		O'Leary, E. L.	4,740 00	643 55
Hurteau, J. L. A.	5,700 00		Outram, J. C.	3,540 00	
Jackson, H. M.	4,320 00		Pack, K. M.	4,800 00	
James, I. W.	6,300 00		Painchaud, J. R.	8,000 00	2,045 00
Jamieson, H. W.	5,340 00	1,157 96	Parkes, J. G.	4,020 00	
Jeffrey, D. F.	3,300 00		Parkinson, T.	4,140 00	959 48
Johnson, J. W.	4,380 00		Patrick, C. A.	5,100 00	651 87
Keillor, C. M.	8,000 00	1,480 37	Pelletier, J.	4,380 00	
Kilburn, L. A.	6,000 00	748 04	Pepper, E. A.	3,060 00	
King, V.	3,540 00		Perry, G. B.	3,540 00	
Kinsman, J. D.	6,900 00	878 09	Philpott, P. J.	5,460 00	511 77
Kirkwood, F. S.	3,540 00		Pickersgill, N. L.	8,000 00	2,803 67
Knights, F. A.	3,060 00		Pickworth, H. D.	5,040 00	
(including terminable allowance, \$480)			(including terminable allowance, \$660)		
Lamont, J. S.	3,060 00		Porter, J. G.	3,300 00	
Langelier, O. F. B. ...	8,000 00	1,264 73	Rappell, K. C.	5,040 00	
Latchford, J. K.	5,580 00		Reddoch, A.	4,080 00	
Latham, W. J.	3,660 00		Reid, E. B.	5,400 00	959 58
Laurin, B.	5,700 00		Reilly, C. B.	8,000 00	1,258 47
Lavoie, M. A.	7,500 00		Richardson, E.	4,140 00	1,658 82
(including terminable allowance, \$2,460)			Richardson, H. J.	6,000 00	
Lennox, G. D.	3,060 00		Rider, E. J.	5,040 00	747 21
Lewis, H. V.	3,060 00		Ridley, B. W.	3,720 00	1,425 08
Leyden, G.	3,300 00		Robertson, G.	3,180 00	
Little, L. P.	5,700 00		Roodman, H. S.	3,060 00	
Logan, W. L.	3,060 00	{ 1,504 22	Rorke, J. I.	3,060 00	
MacBeth, J. D.	5,160 00	{ 1,356 20*	Roswell, A. C.	6,300 00	
(including secretarial allowance, \$420)		769 11	Rowe, H. M.	3,660 00	
MacDiarmid, J. C.	4,500 00	821 31	Roy, R. T. H.	4,380 00	
MacDonald, K. M. ...	4,980 00		Russell, B. W.	4,500 00	
Mace, F. T.	6,300 00		Russell, F. J.	3,660 00	
MacFarlane, G. S.	4,380 00		Ryan, M. M.	3,540 00	
MacFeeters, E.	4,080 00		Sanders, J. L.	5,340 00	
MacKenzie, F. D.	7,500 00		Scott, E. A.	3,060 00	
MacLean, A. G. T.	3,060 00		Scott, E. C.	3,060 00	
MacLeod, A. J.	5,100 00	1,810 96	Scott, L. L.	3,060 00	
Maley, S. C.	5,700 00		Simard, R.	3,360 00	
Mann, G. L.	4,380 00		Simpson, B.	4,380 00	
Manning, N.	5,040 00	674 30	Simpson, L. H.	3,060 00	
March, A. C.	7,500 00		Smith, E. E.	3,060 00	
Marples, R. B.	3,540 00		Smith, L. M.	3,540 00	1,450 87
			Southwell, W. J.	3,660 00	
			Sparling, S. E.	5,700 00	
			Steele, C. Y.	4,740 00	

Salary
rate

Travelling
expenses

Salary
rate

Travelling
expenses

Ottawa—Concluded

Stephens, S.	3,660 00	
Stewart, H. R.	4,380 00	
Stewart, L. C.	3,540 00	
Stewart, W. R.	3,060 00	
Sully, N. C.	5,700 00	
Sutherland, J. A.	3,720 00	
Taylor, A.	3,660 00	
Taylor, W. I.	6,300 00	
Topp, C. B.	6,300 00	
Turner, L. G.	3,660 00	
Turner, R. M.	3,960 00	
Urie, G. N.	6,300 00	
Walker, R. K.	3,660 00	
Wall, F. T.	3,060 00	
Weeden, A. C.	3,060 00	
Wellwood, I. L.	4,080 00	
Whitcomb, H. A.	5,700 00	
Whiteacre, A. S.	3,060 00	
Wickwire, L. H.	4,440 00	722 85
Wilson, E. V.	5,400 00	
Wilson, H. S.	3,060 00	
Wilson, R. C.	5,340 00	
Wilson, W. A.	6,900 00	925 94
Winfield, G. A.	6,600 00	1,129 40
Young, J. K. C.	4,080 00	
Young, W. R.	3,180 00	2,827 89

DISTRICT OFFICES

St. John's:

Garrett, H., District Administrator	4,740 00	
Berry, A. F. E.	3,180 00	
Campbell, J. G. D.	5,340 00	1,066 25
Chambers, M. G.	3,840 00	
Colbourne, H. D.	3,900 00	
Collins, W. L.	3,060 00	
Oke, C. C.	4,080 00	
Sergeant, T. W.	3,360 00	
Woodford, A. J.	3,360 00	

Halifax:

Fenton, T., District Administrator	6,300 00	
Arthur, F. W.	3,060 00	
Baxter, R. A.	4,080 00	579 04
Black, G. A.	5,580 00	
Brown, A. E.	4,260 00	
Burgess, F. V.	3,060 00	
Coleman, G. P.	4,080 00	
Collins, H. L.	3,480 00	
Courtney, B. E.	4,260 00	
Craig, E. A.	3,780 00	
Creighton, G. E.	3,060 00	
Curren, R. H.	3,420 00	2,289 79
Currie, B.	3,360 00	655 82
Currie, R. J.	3,000 00	
De Wolf, A. W.	3,420 00	605 84
Dibblee, H. F.	3,780 00	
Dickie, I. H.	3,180 00	2,135 67
Dowell, W. C.	5,220 00	
Drew, L. A.	3,060 00	
Elliott, H. C. S.	5,340 00	
Fergusson, E. A.	5,700 00	3,192 67
Frey, F. C.	3,060 00	
Gorman, T. B.	3,180 00	2,215 23

Halifax—Concluded

Griffin, J. F.	4,440 00	
Harlow, C. M.	6,900 00	
Henderson, R. S.	6,000 00	1,717 15
Higgins, C. B.	3,060 00	
Hill, C. W.	3,600 00	
Homans, C. O.	5,220 00	
Isenor, L. W.	3,180 00	
Isnor, C. E.	3,060 00	
King, R. L.	3,300 00	
Kirk, T. E.	6,300 00	
Lane, T. H.	3,840 00	
Lapp, A. D. P.	6,300 00	
Lemoine, R. E. E.	3,060 00	
Lepage, A. V.	3,060 00	
Lindsay, R. D.	5,700 00	
Logan, G. M.	5,640 00	
Lovett, J. F.	3,540 00	
Lugar, W. R. S.	4,020 00	
MacDonald, C. J.	6,000 00	
MacKenzie, K.	3,780 00	
MacKinnon, C. G.	6,900 00	
MacKinnon, W. D.	3,180 00	
MacPhee, M.	3,180 00	1,563 86
Mattar, C. B.	3,120 00	
Monies, S. O.	3,060 00	
Munn, L. M.	3,060 00	
Murphy, W. J.	3,180 00	
Nelson, J.	3,060 00	
Noble, J. A.	7,200 00	
Norris, L. H.	3,060 00	
Power, A. E.	3,060 00	
Ryan, W. A.	3,060 00	
Simpson, D. M.	3,840 00	
Smith, C. G.	5,340 00	
Smith, G. E.	3,060 00	
Smith, P. M.	4,500 00	
Smith, S. D.	3,540 00	1,695 64
Stanford, M. A.	3,300 00	
Stevens, B. A.	3,060 00	
Warr, B. J.	3,180 00	
Wier, H. V.	3,420 00	
Wylde, H. G.	3,540 00	

Charlottetown:

Conrad, F. B., District Administrator	4,320 00	
Bell, D. N.	3,180 00	
Bruce, W. P.	3,060 00	
Duffy, W. F.	3,060 00	
Jenkins, W. L.	3,540 00	
Johnston, K. M.	3,600 00	
MacNeill, R. D.	5,340 00	
Robison, J. T.	3,060 00	
Rogers, A. W.	3,420 00	
Smith, G. L.	4,740 00	

Saint John:

Jones, A. R., District Administrator	5,700 00	678 48
Andrews, G. C.	3,060 00	
Barnett, J. H.	4,380 00	
Barry, J. W.	3,420 00	2,584 30
Branch, E. A. G.	7,200 00	
Bustin, H. B.	5,700 00	
Catnek, S. H.	5,340 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>Saint John—Concluded</i>					
Carruthers, W. C.	5,220 00		<i>Quebec—Concluded</i>		
Cooke, H.	3,060 00		Langlois, J.	3,960 00	
Cooper, V.	3,240 00		Lapointe, A. J.	4,380 00	
Curotte, E. H.	3,420 00	756 62	Larue, A.	4,740 00	
Dunham, F. J.	3,120 00		Leclerc, J.	3,060 00	
Fitzgerald, E. B.	4,380 00		Legendre, A.	4,080 00	
Flewelling, E. V.	3,300 00		Mercier, J. P. A.	5,340 00	
Fraser, W. M.	3,060 00		Ouvard, J. E. R.	3,060 00	
Gamblin, G. A.	4,080 00		Painchaud, M.	3,540 00	
Giddings, D. L.	3,180 00		Petelle, J. A. L.	3,060 00	
Hachey, L. J.	3,060 00	534 54	Robert, G.	3,180 00	555 89
Harris, W. J.	3,780 00		Rooney, J. W.	5,340 00	
Heans, H. W.	3,060 00		Savard, M.	3,000 00	
Horncastle, F. H.	3,060 00		Scott, H. E.	4,020 00	
Kelley, G. K.	4,080 00	526 88	Simard, A.	3,060 00	
Kelly, R. J.	3,540 00		Turmel, J. T.	5,340 00	
Kennedy, K. S.	3,660 00		Vezina, G.	3,060 00	
Knapp, N. S.	5,100 00	846 12*	<i>Montreal:</i>		
Leatherbarrow, A.	5,340 00		Hague, H. M., District		
Lipsett, G. M.	3,180 00	1,384 90	Administrator	7,200 00	
Logan, H. M.	3,060 00		Abraham, J. W.	5,640 00	
Logan, J. T.	3,540 00		Ackerley, P.	4,380 00	
MacLelland, D. R.	3,600 00		Adams, G. T.	8,400 00	1,303 78
Massie, R. A.	5,340 00		(including terminable		
Maxwell, C. H.	3,180 00		allowance, \$1,200)		
McGinn, P. P. M.	3,540 00		Akin, J. C. L.	3,540 00	
McGonigle, R. H.	5,340 00		Alexander, J. L.	3,060 00	
McIntyre, A. J.	5,220 00		Allen, P. W.	3,360 00	
McKay, C. O.	6,300 00		Angrove, R. H.	6,300 00	
McLellan, N. W.	5,640 00		Argue, A. F.	5,700 00	
(including terminable			Ashkenazy, W.	4,740 00	
allowance, \$300)			Aubert, E.	4,020 00	
McQuade, E. G.	3,300 00		Bailey, G. S. A.	4,980 00	
Mundle, A. M.	3,660 00		Barot, P.	3,060 00	
Murray, W. H.	3,540 00		Bayliss, G.	3,540 00	
Peden, F. E.	3,420 00		Beattie, H. F.	3,000 00	
Plourde, F. R.	3,900 00		Beauchamp, G.	3,060 00	
Riley, C. J.	3,060 00	1,893 90	Beauparlant, J. R.	3,180 00	
Rockliffe, F.	3,000 00		Beckingham, W. W.	4,080 00	
Scott, R. P.	4,380 00		(including terminable		
Shaw, M. P.	3,060 00		allowance, \$300)		
Skinner, D. C.	3,060 00		Belisle, J.	3,240 00	
Sproule, H. F.	5,220 00	643 70*	Benoit, P.	3,360 00	2,487 97
Walter, A. B.	7,200 00		Bessette, C. G. R.	3,060 00	
Whittaker, L. R.	3,060 00		Bignell, C. W.	3,060 00	
Willis, J. W.	3,240 00	577 21	Binns, R. E. C.	4,260 00	
Wilson, G. C.	3,120 00		Blackwell, G. E.	3,060 00	
<i>Quebec:</i>					
Francoeur, G. U., Dis-			Blake, W. T.	3,060 00	
trict Administrator ..	5,700 00		Bourgault, J. A.	4,080 00	
Beaudin, A. D.	5,700 00		Bowles, A. H.	3,300 00	
Bellavance, C.	3,540 00	865 13	Brady, B. W.	3,060 00	
Cantin, L. J. G.	4,380 00		Brady, N. A.	3,060 00	
Carette, J. L. G.	5,340 00		Braive, J. B.	3,060 00	
Coote, J. G.	4,080 00		Brault, G. R.	4,740 00	
Cote, G.	3,180 00		Brown, H. S. L.	4,200 00	
Couet, A.	3,180 00		Brunet, A. J.	5,880 00	
Demers, C. V.	5,700 00		Butler, D. A.	3,120 00	
Doddridge, J. P.	3,060 00		Campbell, E. J.	3,600 00	
Dupuis, M.	3,540 00	876 49	Carr, A. E.	3,180 00	
Filteau, G.	4,440 00		Champagne, E. O.	3,540 00	
Gosselin, J. P. Y.	3,780 00		Charest, J. A. E.	3,180 00	
Husbands, W. E.	3,060 00		Chartier, J.	6,300 00	
Lacerte, L.	3,060 00		Clayton, G. L.	3,180 00	
Lachance, J. P.	3,540 00	1,219 84	Clement, R. P. E.	3,060 00	
			Clements, H.	3,180 00	
			Cocks, H. F. C.	3,180 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>Montreal—Continued</i>			<i>Montreal—Continued</i>		
Collier, C. A.	3,060 00		Lee, G. F.	3,060 00	
Costigan, J. R.	3,300 00		Lemire, J. E. L.	5,040 00	
Coulson, E. G.	5,880 00		Lepine, A.	3,180 00	
Crane, J. A.	3,060 00		Leprohon, J. E.	3,060 00	
Cumming, R. K.	4,740 00		Letourneau, C. U.	6,600 00	629 90
Currie, C.	3,540 00		Letourneau, G. M. ...	3,240 00	
Currie, G. O.	3,180 00		Light, W.	6,420 00	
Dallain, L.	4,740 00		(including terminable allowance, \$720)		
D'Aoust, J. O. P.	3,420 00		Loranger, J. J. D.	3,180 00	689 04
Davidson, S. W.	3,000 00		Louson, I. H.	3,360 00	
Dawson, A. J.	3,060 00		Loyd, E. E. F.	3,060 00	
Delahaye, A. L.	5,220 00		MacLellan, M. L. G. ..	3,060 00	
Deschesnes, L.	3,060 00		MacLeod, K.	3,180 00	
Desjardins, A.	4,740 00		Malcolm, R. K.	3,180 00	
Dorval, G.	3,060 00	654 67	Martin, A. B.	3,960 00	953 32
Dubeau, J. A. M.	5,400 00		Mathieu, A.	3,180 00	
Dufour, F.	3,060 00		McCormick, M. E. ..	4,140 00	
Dufresne, G.	3,240 00		McDonald, S. J.	3,420 00	
Dunn, W. F.	6,300 00		McFarlane, J. D.	3,540 00	
Edwards, P.	5,340 00		McGibbon, R. H.	5,640 00	
Field, A. T.	4,500 00		McQuitty, M.	6,900 00	1,045 87
Fisk, D. C.	3,900 00		Meilleur, R. N.	3,600 00	
Fortune, D.	5,040 00		Mickie, J. B. A.	4,140 00	
Fournier, C.	5,040 00		Mollitt, R. J.	3,660 00	
Frechette, H. F. E. ..	4,500 00		Morin, R. B.	3,060 00	
Freeman, M. C.	3,060 00		Mulcair, F.	3,060 00	
Fulford, G. L.	4,140 00		Murdoch, W. G.	3,540 00	
Gelinas, A.	6,000 00		Murphy, W. J.	3,180 00	
Gingras, G.	6,000 00	1,141 07	Murray, P. W.	3,180 00	
(including terminable allowance, \$300)			Nolin, J. N.	3,060 00	
Godbout, J. R.	3,180 00		North, W. H.	3,060 00	
Goldstein, S.	3,180 00		Oneson, A. T.	3,060 00	
Gower-Rees, G.	3,000 00		Quimet, A.	5,040 00	
Grenier, J.	3,540 00		Palmer, A. B.	3,060 00	
Groleau, J. G. F.	3,180 00		Paquin, J. H. E.	3,360 00	
Grundie, D. C.	3,060 00		Patenaude, E.	4,740 00	
Hallett, H. G. R.	3,060 00		Payette, J. M. H.	5,340 00	
Halpin, R. J.	3,060 00		Perreault, W. J.	4,080 00	
Hamilton, R. C.	7,200 00		Perron, L. J.	5,040 00	
Handrahan, J. W.	3,060 00		Plouffe, L. L.	4,740 00	
Harkin, R. A.	3,420 00		Pouliot, J. L.	4,740 00	
Harquail, M. R.	3,600 00		Power, J. G.	4,140 00	
Harris, M. C.	3,180 00		Prefontaine, F. E. ...	3,060 00	
Hearns, M. P.	3,480 00		Prevost, P. L.	3,360 00	
Henderson, I.	3,360 00		Reid, G. O.	3,480 00	
Henry, W. R.	3,600 00		Rothwell, J. C.	6,600 00	
Hood, P.	3,180 00		Schnyder, K.	3,180 00	
Howard, A.	3,060 00		Shaw, J. W. R.	3,960 00	
Jean, A. F. R.	4,980 00		Smeall, G. J.	3,060 00	
Karp, D.	3,180 00		Smith, J. K.	3,060 00	
Kelly, E. B.	3,060 00		Smith, R. P.	3,000 00	
Kelsey, J. W.	3,180 00		Starkey, D. H.	9,300 00	1,708 77
Kennedy-Reid, N. B.	3,360 00		(including terminable allowance, \$1,200)		
Kertland, W. A.	3,060 00		Stiles, E. J.	3,060 00	
Lachance, J. H.	3,660 00		Stone, S.	3,360 00	816 93
Laing, W. A. R.	5,100 00		Sweezey, E. A.	3,840 00	
Lalande, G.	3,060 00		Symons, R. H.	3,060 00	
Lalonde, J. A.	3,060 00		Taylor, A.	3,060 00	
Lalonde, W.	5,340 00		Temple, A. D.	6,900 00	
Lambert, H. T.	3,180 00		Thibault, M. A.	5,340 00	
Laplante, J. P.	6,600 00		Thibodeau, G. H.	3,060 00	
Laporte, P. B.	3,060 00		Thompson, A. E.	6,000 00	
Lavigne, L. F.	5,700 00		Valade, L. R.	3,540 00	
Leclerc, L. G.	3,060 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Montreal—Concluded			Kingston—Concluded		
Vallerand, M. A.	3,360 00	2,456 67	Powell, W. E.	3,540 00	
Watson, D. R.	3,600 00		Reid, F. L.	5,340 00	
Webb, V. M. C.	3,060 00		Sorby, L. C. B.	3,180 00	1,662 06
Westwick, F. C.	3,060 00		Sparling, E.	3,780 00	931 56
Whittaker, G.	3,540 00		Stephenson, J. C.	3,180 00	589 02
Williams, E. A.	3,060 00		Van Luven, O.	5,340 00	
			Wiseman, C. R.	4,080 00	
Ottawa:			Toronto:		
Megloughlin, W. B., District Administrator	5,700 00		DeGuerre, H. W., Dis- trict Administrator	7,200 00	
Amyot, F.	3,180 00		Algar, J. R.	3,060 00	
Armstrong, J. C.	5,340 00		Algie, E. H.	3,300 00	
Beasley, J.	3,000 00		Arbuthnot, H. D.	3,060 00	
Brown, L. W.	6,600 00		Armstrong, R. J. W.	3,420 00	
Churchward, S. G.	4,380 00		Avis, F. G.	3,060 00	
Collins, H. A.	5,340 00		Ayres, F.	3,060 00	
Dehler, J. H.	3,180 00		Baillie, W.	7,200 00	
Dickie, A. E.	3,780 00		Ballard, W. E.	3,060 00	
Ellis, R. A.	3,420 00		Barnet, J. D.	5,040 00	
Fox, B. G.	3,060 00		Basingthwaite, M. F.	3,180 00	
Fraser, J. P.	3,180 00		Beardmore, A. L.	3,180 00	
Graham, M. D.	5,580 00		Bell, E. G.	5,340 00	
Holley, T. G.	3,600 00		Bennett, D. L.	3,180 00	
Hollingsworth, J.	4,200 00		Blanchard, A. J.	8,400 00	
Howard, M. J.	4,980 00		(including terminable allowance, \$900)		
Jacques, F. A.	3,540 00		Boccia, C. S.	3,780 00	
Johanneson, F. S.	3,180 00		Boulding, C. R.	5,340 00	
Joynt, W. G.	5,340 00		Bradley, R. M.	5,700 00	
Keating, M. A.	3,180 00	599 27	Bromley, A. J.	5,340 00	
Laidlaw, R. G.	5,220 00		Brown, F. E.	3,420 00	
Lapierre, A.	3,180 00		Bryan, B. G.	4,740 00	
Larocque, J. H.	3,060 00		Burke, D. T.	9,000 00	
Laws, R. B.	3,180 00		Burnett, W. W.	3,180 00	
Lindsay, R. G.	3,060 00		Butson, F. W.	4,280 00	
Logan, F. L.	3,420 00		Cain, M. C.	5,340 00	
MacIsaac, J. A.	4,200 00	2,561 03	Caley, H. F.	3,180 00	518 64
McGillivray, G. S.	4,380 00		Campbell, D. M.	6,600 00	
McKinley, F. A.	4,080 00		Campbell, G. N.	3,120 00	
Miller, W. T.	3,900 00		Carlo, J. C.	3,180 00	
Miskelly, F. G.	3,060 00		Carpenter, F. I.	3,780 00	
Mossington, H. R.	3,420 00		Carter, H. H.	3,180 00	
Pedley, W. H.	5,700 00		Catto, J. A.	4,080 00	
Rogers, C. J.	5,340 00		Cawthorpe, J. G.	3,660 00	
Rowe, D. F.	4,200 00		Charlton, F. G.	3,480 00	
Scott, G. O.	4,980 00		Clapp, F. C.	3,000 00	
Smith, C. L.	3,720 00		Conway, H. R.	4,800 00	
Smith, W. H.	5,340 00		Crawford, M. C.	3,060 00	
Tighe, J. T.	3,180 00	664 04	Crossley, C. J.	4,080 00	
Walton, G. M.	3,180 00		Dale, G. M.	7,200 00	
Kingston:			Dales, C. W.	5,340 00	
Potts, A. E., District Administrator	5,340 00		Dawson, B.	4,080 00	1,500 78
Baker, J. E.	5,340 00		Debrisay, A. N.	3,060 00	534 04
Bell, F. L.	3,000 00		Devlin, W.	3,180 00	
Beresford, I.	3,060 00	759 36	Duff, J. H.	5,640 00	
Bird, E. S.	5,700 00		Eby, B. S.	3,660 00	
Boyd, A. A.	5,340 00		Ecclestone, W. M.	5,700 00	
Cliffe, R. J.	3,060 00		Edwards, C. A.	3,180 00	
Douglas, G. S.	3,060 00		English, J.	3,360 00	
Drew, N.	3,180 00	1,904 72	Evans, A. E.	3,180 00	
Gage, N. S.	5,040 00		Ferguson, J. G.	6,000 00	
Higgins, W. H.	3,560 00		Findlay, D. G.	4,740 00	
Hurley, F. H.	3,540 00	936 40	Finlayson, D. R.	5,340 00	
Keir, J. J.	3,660 00		Fleming, H. R.	3,420 00	
Marshall, D. H.	4,380 00	500 26			

	Salary rate	Travelling expenses
<i>Toronto—Continued</i>		
Fraser, E. W.	3,120 00	
Fraser, J. Y.	3,180 00	
Frost, I. R.	3,300 00	
Gadsby, A. E.	3,060 00	
Gammell, J. B.	3,360 00	
Gordon, E. S.	3,660 00	
Gordon, M. K.	5,340 00	
Goulding, F. E.	3,660 00	
Graham, L. M.	3,060 00	
Gray, E. J.	3,000 00	
Greenwell, W. E.	3,900 00	
Griffin, B. M.	5,340 00	
Hall, F.	3,480 00	
Harvie, R. M.	5,340 00	
Heard, K. M.	4,380 00	
Heywood, S.	3,060 00	
Hicks, G.	3,300 00	
Hill, R. H.	3,540 00	
Hillary, N. L.	6,000 00	
Hollis, K. E.	7,500 00	
Holloway, R. S.	3,660 00	
Honey, E. M.	5,340 00	
Hounsom, A. E.	3,840 00	
Hunter, G. A.	3,060 00	
Irwin, O. R.	4,380 00	
Jellicoe, T.	3,660 00	
Jeune, W. E.	3,180 00	
Johns, W. H.	3,060 00	
Johnson, J. M.	3,660 00	
Johnston, A.	3,300 00	
Jones, F. K.	3,420 00	
Kent, D. L.	3,360 00	
Kidd, E. E.	3,780 00	
Knight, C. N.	4,020 00	
Landriau, F. A.	4,740 00	
Larkin, J. M.	3,300 00	
Lawrence, M. F.	3,420 00	
Lawson, G. A.	6,000 00	
Legge, B. J.	3,600 00	
Lemasurier, H. E.	5,040 00	
Lindsay, C. B.	3,480 00	
Little, O. J. S.	6,600 00	
Lomax, E. M.	3,060 00	
MacDonald, J. M.	3,540 00	
MacGregor, A. E.	4,380 00	
MacKey, W. J.	3,600 00	
MacMillan, A.	3,060 00	
MacNeil, C. H.	5,580 00	
Marsh, O. W.	3,060 00	
Mason, J. A.	3,060 00	
Matheson, A. H.	3,060 00	
Maynard, S. J.	3,660 00	
McCann, H. J.	5,340 00	
McCarthy, C.	3,060 00	
McCrimmon, W. L.	3,060 00	
McDonald, J.	5,040 00	
McGinnis, C. N.	3,060 00	
McLachlan, H. T.	5,040 00	
McLaurin, C. A.	3,180 00	
McNaughton, D. F.	3,480 00	
McRae, G. W.	5,040 00	
Mercer, J. S.	3,180 00	
Midwinter, J. C.	3,060 00	
Mills, J. D.	7,200 00	
Montague, W. H.	4,800 00	

	Salary rate	Travelling expenses
<i>Toronto—Concluded</i>		
Moore, C. W.	3,540 00	
Morrison, L. B.	3,420 00	
Morrow, J. B. K.	3,180 00	1,136 23
Mountain, H. R.	3,900 00	
Neil, R. H.	4,500 00	
Nettleton, J. M.	6,000 00	
Nicks, S. G.	3,060 00	
Norwich, A. C.	6,300 00	
Olsen, S. G.	3,420 00	
Page, N. A.	5,340 00	
Parsons, H. M.	3,180 00	
Peterson, C. P.	4,740 00	
Plummer, J. O.	3,780 00	
Pope, C. A.	3,660 00	960 19
Porter, H. M.	3,000 00	
Priee, H. J.	3,060 00	
Rae, C. A.	7,200 00	
Ramsden, F. C.	3,180 00	1,091 27
Reid, J. K.	3,420 00	1,674 30
Renwicke, M. T.	3,000 00	
Roach, R. S.	3,300 00	
Robertson, E. C.	3,060 00	
Rogers, E. T.	3,300 00	
Ross, M.	6,300 00	
Ruwald, H. E.	3,060 00	
Sansone, M. A.	3,420 00	
Searle, M. A.	4,740 00	
Seymour, B. A.	5,400 00	
Shannon, R. M.	3,060 00	
Shapley, J. M.	5,880 00	
Sheridan, L. M.	3,060 00	
Shirton, G. K.	4,740 00	
Shouldice, V. W.	3,600 00	
Simmons, N. W.	3,840 00	
Sitwell, S. L. H.	3,060 00	
Sivell, F. S.	3,300 00	
Sparks, H. S.	4,260 00	
Sparks, W. E. L.	5,340 00	
Stewart, E. A.	5,040 00	
Stewart, T. H.	3,180 00	
Stone, A.	3,060 00	
Straiton, R. C.	3,420 00	
Stroud, P.	3,180 00	1,087 53
Sutton, I.	6,000 00	
Taylor, F. C.	3,300 00	
Taylor, H. J.	3,060 00	
Taylor, W. R.	3,060 00	
Thomas, B. H.	3,540 00	
Torrington, I. J.	3,060 00	
Tuthill, J. C.	3,660 00	
Van Nostrand, F. H.	6,900 00	
Wager, J. W.	3,060 00	
Warren, R. C.	3,060 00	
(including terminable allowance, \$480)		
Weir, E. A.	3,960 00	
Welton, H. N.	4,380 00	
West, W. S.	3,180 00	
Whipple, H. M.	3,060 00	
Whitten, A. R.	4,380 00	
Williamson, C.	3,000 00	
Wood, J. H.	3,000 00	
Wright, W. F.	4,080 00	
Wynn, G. E.	3,060 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Hamilton:			London—Continued		
Bryers, B. H., District Administrator	5,340 00		Cline, C. W.	3,180 00	
Banting, A. D.	3,660 00		Cramer, R. W. I.	5,220 00	
Boyd, J.	4,740 00		Crampton, H. R.	4,140 00	
Buchanan, T. M.	3,540 00	1,117 46	Crawford, O. W. E. ..	4,260 00	
Forsyth, D. A.	4,980 00		Crooks, H. D. C.	3,120 00	
Fraser, J.	3,060 00		Cross, W. D. S.	6,300 00	
Gartshore, J. B.	3,840 00		Crouch, R. B.	3,540 00	
Gibson, M. J.	5,700 00		Curtis, C. F.	5,040 00	
Gillrie, R. B.	5,340 00		Davis, H. B.	3,600 00	
Gladman, M. F.	4,500 00		Davis, H. P.	3,600 00	
Godard, W. R.	5,220 00		De Beaupre, E. J.	4,740 00	
Hamilton, J.	3,180 00	873 81	Donaldson, C. Y.	3,540 00	
Hunter, G. M.	3,180 00		Doohan, W. P.	3,600 00	
Leavitt, H. R.	4,260 00		Fry, W. R.	5,880 00	
Lowrey, J. A.	3,060 00		Gardner, M.	3,000 00	
Melling, L.	3,060 00		Gear, W. M.	3,180 00	
O'Connell, J. M.	3,060 00		Glass, L. G.	3,180 00	
Roderick, J. H.	4,980 00		Goddard, E. S.	7,200 00	
Saville, H.	4,380 00		Goldston, R. G.	3,120 00	
Scott, D. S.	3,660 00		Gordon, M. L.	3,300 00	
Shrum, L. K.	3,660 00		Graham, A. M.	3,060 00	
Thompson, R.	3,300 00		Green, G.	3,060 00	
Thomson, W. H. B. ..	3,660 00		Gregory, A. W.	5,340 00	
Tyrrell, W. C.	3,540 00		Greig, G. A.	3,060 00	
Winegard, A. R.	3,180 00		Hadwin, H. S.	3,360 00	
North Bay:			Hatton, P. F.	3,060 00	
Elliott, O. C., District Administrator	5,340 00	1,571 39	Haylett, A. D.	3,840 00	809 59
Beck, R. M.	3,060 00	955 96	Hennessy, J. L.	3,180 00	
Cowie, G. A.	5,340 00		Hills, J. A.	3,120 00	1,442 00
Crawford, A. S.	3,060 00	584 65	Hitchins, W. E.	3,060 00	
Cullen, C. R.	3,840 00	1,836 60	Hoover, G. H.	3,060 00	
Ettles, I. M.	3,180 00	1,893 57	Hussey, W. E.	3,060 00	
Follis, G. S.	3,420 00	902 39	Irvine, H. J.	4,740 00	
Labrick, M. P.	3,540 00	1,738 39	Knox, B. B.	3,000 00	
Lindsay, A. F. M.	3,060 00		Knox, H. C.	4,740 00	
Malone, A. F.	4,140 00		Laing, W. D.	5,040 00	
McKee, M. R.	3,180 00		Latchford, L. G.	4,080 00	
Pettapiece, A. S.	4,260 00		Lea, H. F.	3,540 00	
Rapple, R. E.	3,660 00		Lebas, M. G.	3,360 00	
Smith, R. H.	4,080 00		Leitch, R. W.	3,060 00	2,003 13
Stockley, F. G.	3,780 00	602 45	MacKenzie, K. A.	3,180 00	
London:			MacMahon, H. B.	3,540 00	
Harris, W. E., District Administrator	6,300 00		Manley, A. L.	3,180 00	
Aberhart, W. R.	5,700 00		Mann, A. E.	3,060 00	
Allison, W. L.	3,240 00		McKercher, A. E.	6,300 00	
Armstrong, E. C.	5,100 00		McKone, B.	5,580 00	
Armstrong, W. W.	3,180 00	1,624 81	McLaren, M. M.	3,660 00	
Atkinson, S. E.	3,180 00	1,723 84	McLean, W. J.	5,340 00	
Baker, C. E.	3,360 00		McLeod, C.	6,600 00	
Bell, C. G.	5,340 00		McLeod, T. R.	5,340 00	
Blair, J. F.	5,340 00		Menzies, D. K.	3,600 00	1,659 94
Brown, G. H.	4,740 00		Metcalfe, E. V.	6,600 00	
Bruce, G. N.	4,740 00		Moffat, T.	3,000 00	
Bugg, W. J. F.	5,400 00		Montgomery, D. R. ..	3,240 00	
Butler, R. E.	3,660 00		Morrow, R. T.	3,660 00	
Campbell, J. A. M. ..	4,740 00		Neff, M. J.	3,480 00	
Campbell, P. S.	3,060 00		Nelson, F. H.	5,340 00	
Carmichael, L. D.	5,040 00		Nolan, J. W.	3,540 00	
Carscallen, H. B.	6,300 00		Norry, H. T.	6,300 00	
Chalmers, H. A.	3,000 00		Pilkey, J. H.	5,340 00	
			Potter, P. R.	3,960 00	
			Radway, F. S.	4,800 00	
			Rogers, K. F.	4,740 00	
			Rogers, S. O.	6,000 00	
			Rose, J. A.	3,060 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
London—Concluded			Winnipeg—Concluded		
Scandrett, W. L.	3,600 00	1,125 72	Little, W. A.	3,480 00	1,327 53
Sharp, J. D.	3,360 00		Loban, L.	6,600 00	
Shepherd, J. W.	3,060 00		Lovelace, S. E.	3,540 00	
Shoebottom, A. R.	3,060 00		MacDonald, L. A.	3,180 00	
Strickland, C. H.	3,540 00		MacPherson, J. T.	3,660 00	
Turnbull, A.	6,000 00		Marner, M. H.	3,060 00	
Turnbull, A. S.	3,180 00		Masterman, L. A.	4,260 00	
Turnbull, W. L.	3,660 00		Matas, J.	5,880 00	
Warden, R. W.	3,060 00		McKenty, V. J.	6,000 00	
White, H. C.	4,080 00		McMillan, D. B.	5,040 00	
White, W. G.	4,080 00		McVittie, H. G.	3,060 00	
Williams, J.	3,060 00		Mobbenley, J. H.	3,060 00	
Wilson, D. A.	3,060 00	Morrison, L. C.	3,660 00	645 10	
Woollatt, R. M.	3,540 00	Moss, C. H. H.	3,420 00		
Winnipeg:			Muddeman, S. T.		3,660 00
Greer, R. F. T., Dis- trict Administrator .	6,300 00	Musgrove, W. M.	6,630 00		
Alderdice, S. J.	3,240 00	Nicolay, C. N.	3,060 00		
Anderson, G. C.	4,740 00	O'Connell, J. F.	3,060 00		
Anderson, J.	5,340 00	Perry, L. J.	3,600 00		
Arnold, W. J.	5,340 00	Pugh, M. C. K.	3,300 00		
August, W. H.	4,500 00	Richardson, W. B.	3,960 00		
Austmann, K. J.	5,880 00	Roe, J. M.	3,180 00		
Bailey, B. A.	3,060 00	Rumball, W. G.	4,500 00		
Barton, I. M.	3,060 00	Rushforth, N. R.	3,060 00		
Bell, P. G.	6,600 00	Sangster, E. M.	3,840 00	755 19	
Bennett, L. G.	3,180 00	Sharpe, R. A.	3,420 00		
Bennett, W. J.	6,000 00	Simm, J.	3,060 00		
Brooks, M. V.	3,420 00	Small, D. S.	3,480 00		
Brygider, A.	3,120 00	Smith, J. A.	3,060 00		
Buchanan, G. A.	5,640 00	Smith, R. A.	3,600 00		
Campbell, E. A.	4,740 00	Snider, N. W.	5,340 00		
Capel, R. F.	3,360 00	Sommerville, A. N. ..	5,700 00		
Clarke, K. P.	3,060 00	Spencer, C. A.	3,060 00		
Cormack, G. W.	3,180 00	Stevens, J. L.	3,180 00		
Crane, C. E.	3,540 00	Stirling, J. T.	4,740 00		564 95
Davis, H. N. C.	3,060 00	Talbot, E. R.	3,060 00		
Depencier, C. E.	3,600 00	Tomlinson, W.	3,060 00		
Dodds, F. W. F.	3,240 00	Thompson, R.	3,180 00		
Doern, R. S. L.	4,020 00	Thomson, J.	3,060 00		
Dudley, G. F.	3,360 00	Torrance, P. V.	3,540 00		
Dunlop, W. R.	6,300 00	Tucker, C. L.	4,740 00		
Francis, H. S.	3,060 00	Turner, H. R.	3,360 00		
Fryer, G. E.	5,220 00	Van Raes, T. J.	3,060 00	736 92	
Funnell, R. H.	3,780 00	Watt, J. A.	3,180 00		
Green, P. T.	5,580 00	Whelpley, E. H.	5,700 00		
Grose, G. A.	3,060 00	Williams, T. H.	7,200 00		
Haines, F. P.	4,380 00	Wilson, H. L.	3,600 00		
Harris, W. C.	3,180 00	Wilson, M. E.	3,000 00		
Hayter, F. W.	6,780 00	Wilson, W. H.	3,180 00		
(including terminable allowance, \$900)		Yetman, A. H.	4,740 00		
Heald, C. W.	3,060 00	Regina:			
Homik, A. M.	5,220 00	Little, F. C., District Administrator	5,700 00		597 66
Hopkins, A. E.	3,060 00	Alfadyce, S. L. G.	3,180 00		
Hough, J. G.	3,060 00	Baird, J. G.	3,540 00		
Houston, C. A.	3,300 00	Bates, H. F. K.	3,060 00		
Hurley, P. R.	3,780 00	Beattie, C. N.	3,060 00		
Johnson, F. J.	3,360 00	Campbell, G. J.	3,000 00		
Johnson, P.	3,120 00	Crane, G. L.	5,700 00		
Jones, K. M.	3,660 00	Ellis, J.	4,380 00		
Keller, A.	3,180 00	Evoy, H. E.	3,180 00		
Knox, H. D.	3,360 00	Greer, T. E.	4,080 00		
Laid'aw, A. F.	3,540 00	Gunn, B. S.	3,540 00		
		Hopkins, J. R.	4,080 00		

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>Regina—Concluded</i>			<i>Calgary—Concluded</i>		
Joynt, W. D.	3,060 00		Holder, S. M. C.	3,480 00	
Kerr, H. R.	5,340 00		Kern, S. J.	3,060 00	
Ledrew, R. B.	3,180 00		MacDonald, D. A.	3,540 00	
Lennan, C. R.	4,380 00		MacDonald, N. S.	5,040 00	
MacDonald, D. S.	3,060 00		MacQueen, D. G.	6,900 00	
MacKinnon, A. G.	4,500 00		McGowan, T. P.	5,340 00	
Manderson, F. M.	3,060 00		Milne, G.	3,180 00	
Mason, E. B.	3,060 00		Moody, J. B.	3,060 00	
Millington, T. J.	3,060 00		Morgan, D. W.	3,420 00	
Scott, C. A.	4,260 00		Morgan, W. H.	3,180 00	
Short, R. P.	3,660 00		Morton, K. M.	3,060 00	
Smith, H. E.	5,040 00		Mulloy, J. K.	5,700 00	
Stockall, E. J.	3,540 00		Nelson, C. L.	3,180 00	
Vogel, C. A.	3,780 00		Nickell, C. R.	3,300 00	
Wood, R. J.	3,540 00	566 55	Reed, J. B.	3,540 00	
Wright, J. G.	5,340 00		Scott, E. M.	3,660 00	597 35
<i>Saskatoon:</i>			Secter, M. B.	4,740 00	
Klaehn, P. C., District Administrator	5,340 00	628 29	Strong, G. N. E.	3,360 00	
Anderson, J. H.	3,060 00		Stuart, D. D.	3,060 00	
Baillie, J.	3,180 00		Wakelyn, A.	4,080 00	
Berridge, A.	3,060 00		Ward, H. C.	3,060 00	
Calnek, J. M.	3,600 00		Weir, H. E.	3,660 00	
Clark, V. A.	5,040 00		Whitelaw, W. T.	4,740 00	
Cole, H. G. S.	3,420 00		Young, G. F.	4,740 00	
Edwards, W.	3,180 00	586 17	<i>Edmonton:</i>		
Hicks, W. H.	4,740 00		Cromb, W. T., Acting District Administrator	4,380 00	
Jansen, W. W.	3,120 00		Addinell, W. E.	5,340 00	
Jones, H. P. H.	3,780 00		Anderson, C. E.	5,700 00	
MacGillivray, R. R.	4,080 00		Brown, F. U.	3,600 00	
MacLean, I.	4,080 00		Clark, W. J.	3,060 00	
McGregor, J. B.	5,700 00		Coghill, W. H.	3,060 00	
Moore, J. H.	5,340 00		Connolly, C. F.	4,740 00	
Murray, F. S.	4,740 00		Connors, M. J.	3,180 00	
Olsen, S. R.	3,060 00		Day, E. W.	4,080 00	
Paterson, A. E. W. ..	3,060 00		Dean, A. E.	4,260 00	
Pyett, H. K.	3,060 00		Dorsey, J. B.	3,060 00	
Scott, R. M.	5,340 00		Duggan, W. S.	3,660 00	
Simpkins, J. C.	3,180 00		Goodwin, A. E.	3,060 00	
Smith, G. H.	3,360 00		Graham, F.	3,060 00	
Stark, E. J.	3,180 00		Greenberg, C.	5,340 00	
Thompson, R. B. L. ..	3,300 00		Hagerman, R. G.	3,060 00	
Tubb, C. S. T.	3,900 00		Hamilton, K. A.	6,600 00	
<i>Calgary:</i>			Hidson, A. J.	3,060 00	
Sutton, J., District Administrator	5,700 00	690 35	Kennedy, A. D.	3,180 00	
Aitken, W.	3,060 00		Lane, H. N.	3,540 00	
Anderson, J. O.	6,000 00		Madore, J. L.	3,060 00	
Belkin, A.	4,740 00		McLaren, W. R.	3,540 00	
Bell, T. A.	5,700 00		Merryweather, R. H. ..	3,660 00	
Bureau, G. W.	4,020 00		Moreau, H. L.	3,540 00	
Campbell, A. L.	3,180 00		Murray, W. H.	5,040 00	
Clark, J. B.	3,180 00		Nicol, G.	3,360 00	
Cochran, C. K.	3,540 00		Pinnell, F. T.	4,380 00	
Ewens, G. M.	3,300 00		Proctor, J. W.	5,700 00	
Findlay, C. A.	5,700 00		Ramsay, F. G.	5,700 00	
Gardner, J. S.	6,300 00		Rennie, G. H.	3,060 00	
Goodwin, H. E.	3,000 00		Riskin, S.	4,800 00	
Griffiths, H. T.	3,180 00		Robertson, A. L.	3,180 00	
Groff, E. E.	5,340 00		Saunders, A. C.	3,540 00	
Hanna, G. W.	4,380 00		Scott, S. M.	5,580 00	
Henderson, R. W.	3,060 00		Simonson, C. O.	3,060 00	
Hicks, R. A.	5,340 00		Spaner, S.	5,700 00	
			Summersgill, R. H. ..	3,540 00	
			Turnock, F.	3,660 00	
			Wright, D. H. C.	3,060 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Vancouver:			Vancouver—Concluded		
Roaf, W. G. H., Dis- trict Administrator ..	7,200 00	557 19	Mahon, G. S.	4,080 00	
Adam, J. S.	4,380 00		Matheson, J. P.	4,260 00	
Adamson, T. N.	3,060 00		Mayzes, S. J.	3,060 00	
Aikenhead, M. I. ...	3,060 00		McKay, J. G.	3,660 00	
Aird, H.	4,740 00		McKenna, L. B.	5,220 00	
Angle, A. S. D.	3,180 00		McKenty, T. J.	3,060 00	
Baker, S.	3,180 00	1,539 04	McKenzie, W.	3,340 00	
Barlow, H. W.	3,060 00		Mess, C. B.	5,040 00	
Bell, C. H. C.	5,340 00		Miller, J. M.	5,340 00	
Bell-Irving, M.	3,720 00		Miller, R. L.	5,220 00	
Bell, W. W.	5,220 00		Minorgan, G. A.	5,700 00	
Bird, G. A.	5,340 00		Mourant, A. E.	3,060 00	
Blain, A.	3,300 00		Newson, D. F.	3,060 00	
Boulter, W. L.	5,340 00		Nicholson, M.	3,000 00	
Bradley, R. W.	5,640 00		Northfield, J. E.	3,060 00	
Braun, C. E.	3,060 00		O'Kell, S. H.	5,040 00	
Brown, M. L.	3,600 00		Paton, A. T.	3,660 00	999 56
Bryson, L. E.	3,060 00		Pepper, R. F.	3,060 00	
Butler, A. A.	3,480 00		Phinney, J. I.	4,020 00	
Butteris, H. L. M. ..	3,120 00		Rae, M. V.	6,900 00	
Byrne, T. S.	3,540 00		(including terminable allowance, \$300)		
Clerk, B. M.	5,040 00		Ramsey, F. A.	3,180 00	
Colbeck, J. C.	8,400 00		Rees, L. A.	3,420 00	
(including terminable allowance, \$1,200)			Ritchie, K. S.	6,300 00	1,728 92*
Congdon, W. R.	3,660 00		Roberts, S. J.	3,000 00	
Cornish, A. L.	5,700 00		Rositer, E. E.	3,600 00	
Coughlin, L. M.	5,040 00		Ruthven, H. Z.	3,360 00	
Cox, A.	4,380 00		Rutter, A. I.	3,000 00	
Davis, D. W.	3,060 00		Sammon, G. K.	3,120 00	
Davis, E. W.	3,780 00		Sclater, J. H.	3,240 00	
Dawson, J. T.	5,340 00		Scovil, G. J.	3,600 00	
Dean, H. M.	3,420 00		Simmons, H. E.	5,340 00	
Dobbie, A. G.	3,060 00		Smith, N. D.	3,060 00	
Dougherty, F. D.	3,060 00		Snell, G. H.	5,040 00	
Drage, E. G.	3,780 00		Stanford, M. L.	4,020 00	
Duncan, M. E.	3,060 00		Stirling, W. Q.	3,000 00	
Forster, K. B.	3,780 00		Stretton, A.	3,060 00	
Freudiger, R.	3,180 00		Talbot, M. A.	3,000 00	
Grant, W. G.	3,480 00		Taylor, T. T.	4,740 00	
Griggs, W. A.	3,960 00		Terry, K.	6,300 00	
Gunn, W. R. L.	7,500 00	1,316 22	Tufts, W. M.	3,300 00	
Hadley, W. A. R.	3,180 00		Turpin, G.	3,180 00	
Hall, W. M.	7,200 00		Van Slyke, J. H.	3,060 00	
Hodson, R.	3,780 00		Vernon, J. P.	3,540 00	
Horsfield, R. E.	4,080 00		Walker, H. E.	3,120 00	836 73
Hutton, G. H.	7,200 00		Wallace, R. M.	3,360 00	
Jacks, H. L.	6,300 00		Watson, C. A.	5,580 00	
Johnson, J. D.	5,040 00		Weekes, W. E.	5,220 00	
Johnstone, D. W.	6,600 00		Weir, J. W.	4,620 00	
Knight, A. E.	3,060 00		Wensley, H.	3,180 00	
Koch, A.	4,080 00		Woods, J. R.	3,180 00	
Laing, J. W.	6,000 00		Yates, S. R.	3,420 00	1,401 86
Langston, K. W.	6,300 00		Young, A. L.	3,300 00	
Large, J. L. R.	3,180 00		London, England:		
Leigh, N. A.	3,180 00		Chambers, A., District Administrator	5,700 00	2,208 00†
Linington, F. W.	3,180 00		Clarke, F. H.	3,000 00	
Loveridge, P. H.	3,060 00		Gottlieb, R. B.	5,580 00	2,208 00†
Lowe, R. H.	3,780 00		Lawson, E. J.	4,020 00	1,152 00†
MacKinnon, C. D. ..	3,180 00		Middleton, G. R.	4,380 00	1,656 00†
MacLean, C. G. G. ...	5,340 00		Sheppard, R. F.	4,080 00	1,524 00†
* Removal expenses.			Whelan, E. E.	3,420 00	1,368 00†
† Living allowance, annual rate.					

** Including \$483.81 charged to Department of Justice, Vote 123.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Barclay, G. A.	\$ 992 93	Graham, D.	558 14	Ouellette, J. G. ..	539 20
Beaumont, G.	1,125 79	Grant, E. R.	3,562 76	Payn, W. E.	1,519 74
Bennetts, M. F. ..	863 87	Griffin, H.	1,476 65	Porter, G.	1,552 87
Boisvert, A. J. ...	1,011 34	Hillier, R.	1,836 34	Pumphrey, A.	1,034 28
Campbell, W.	699 20	Howard, J. E.	720 79	Ritchie, J. K.	1,112 60
Charron, G. G. ..	583 05	Ireland, G.	1,007 11	Robertson, D. M.	746 60
Chenier, E. T. ...	1,059 74	Jobin, J. H.	595 29	Robinson, G.	985 72
Chisholm, H. P. ..	944 59	Julian, J. A.	2,031 08	Robottom, T.	619 55
Church, H. H.	2,673 18	Kearney, E. M. ..	932 27	Shanahan, F. J. ...	704 42
Coates, C. S.	519 48	Kerr, D. G.	1,402 46	Shedden, G. C. ...	909 55
Collison, A. J. ...	918 71	Laliberte, E.	795 41	Slater, T. E.	870 68
Cuilum, A.	1,021 41	Lamoureux, L. ...	918 88	Smith, B. M.	531 16
Dancey, T. E.	589 30	Lewis, H. E.	1,821 88	Sprague, G. R. ...	2,804 95
Defoe, J. M.	2,621 80	Lomas, H. F.	689 85	Sullivan, C. T. ...	819 36
Desloges, Y. L. G.	2,285 11	MacDougall, A. G.	1,624 05	Sutherland, C. F. .	1,572 92
Devine, P. M.	2,175 75	Machin, S.	1,224 27	Thornton, C. W. ...	683 76
Duncan, C. A.	1,022 10	Maher, D. W.	683 28	Toms, G.	1,385 11
Ferguson, K. G. ..	1,477 97	Maitland, W. C. ...	761 29	Tremaine, W. R. .	1,035 90
Forman, T. G.	1,048 74	Miller, M.	908 99	Upton, A. E.	2,551 79
Fowler, G. H.	1,105 70	Moore, L. C. A. ...	1,796 72	Uttley, G.	1,162 82
French, D. L.	852 01	Morrill, H. T.	903 67	Vaughan, J. A. ...	3,143 40
Fulton, T. S.	956 39	Morrissey, T. L. ..	1,337 62	Vinden, P.	2,046 48
Gibbons, A.	512 20	Murphy, A. E. B. .	1,100 82	Willmott, H. J. ...	649 70
Giroux, J. P.	762 24	Notman, R.	1,368 83	Wilson, J.	1,863 64
Glibbery, C. L. ..	607 80	O'Hearn, D. J. ...	1,532 46	Woolson, H. J. ...	1,053 44

SOLDIER SETTLEMENT AND VETERANS' LAND ACT

Salaried employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Head Office:			Head Office—Concluded		
Rutherford, T. J. (Director)	\$ 8,000 00	\$ 1,218 86	Robillard, A. L.	3,060 00	
Allan, J. S.	3,060 00		Ryan, H.	3,300 00	
Bentham, W.	3,180 00		Stilwell, W. A.	4,140 00	
Bonnar, R.	3,300 00		Strojich, W.	3,540 00	
Brennan, W. J.	3,420 00				
Charnetski, J.	4,980 00	967 77	Tapp, E. J.	3,900 00	612 48
Crawford, J. S.	6,000 00		Way, G. S.	3,540 00	1,390 54*
Dixon, M. G.	5,040 00		Whiffin, H. E.	3,360 00	2,389 09
Fraser, A. M.	3,360 00	758 32			2,779 04
French, R. J. H.	3,480 00		Saint John:		
Griffith, H. C.	6,600 00	1,503 24	Allen, R. H.	3,060 00	761 14
Hamilton, A. B.	3,300 00		Banks, I. C.	3,780 00	830 36
Hare, H. R.	4,740 00	814 92	Bedell, J. D.	3,480 00	1,529 24
Henry, H. E.	3,780 00		Bent, E. A.	3,300 00	
Holmes, H. R.	5,400 00		Cameron, R. J.	3,360 00	
Jamieson, A.	5,040 00		Campbell, E. W.	3,780 00	544 96
Johnston, B. A.	5,580 00		Chisholm, D. M.	3,060 00	759 82
Johnston, W. J. C. ...	3,300 00		Dickey, C. M.	3,780 00	560 29
Lomax, J. M.	4,440 00		Doering, M. E. C. ...	3,060 00	
McCracken, A. D.	3,300 00		Duplisea, L. A.	3,360 00	
Millar, F. D.	4,980 00	636 67	Evans, H. I.	4,740 00	1,343 16
Millar, M. W.	3,600 00		Fulton, B. W.	3,120 00	1,405 97
Monroe, F. A.	3,180 00		Gamblin, H. S.	3,180 00	517 06
Morris, L. W. J.	3,180 00		Good, C. A.	3,300 00	
Morton, A. E.	4,020 00		Hannah, R. W.	3,120 00	560 05
Nelson, M. E.	3,060 00		Kennedy, F. G.	3,360 00	
Norcross, A. C.	4,740 00	1,663 56	Kirja, N. F.	3,480 00	577 88
Nugent, H. C.	3,540 00		McLeod, R. S.	3,120 00	1,189 57
Radford, S. H.	3,660 00		McNeil, G. L. F.	3,660 00	693 96
			Myra, G. A.	3,180 00	1,062 39

Salary rate	Travelling expenses
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Saint John—Concluded

Pickard, C. W.	3,780 00	665 59
Powell, E. H.	3,660 00	
Schofield, E. E.	3,480 00	1,582 84
Scott, C. H.	5,700 00	1,005 62
Senecal, C. E.	3,060 00	
Shields, A. L.	3,060 00	
Spencer, E. E.	4,740 00	
Vivian, A.	3,180 00	541 66
West, W. A.	3,000 00	1,736 08

Montreal:

Belzile, J. D.	4,140 00	
Blais, E. A.	5,340 00	1,409 80
Brossard, A. P. J.	3,180 00	973 17
Brunelle, H.	3,180 00	1,158 70
Clarke, J. W.	4,740 00	764 05
Cooper, C. B.	3,660 00	950 97
Dallaire, P. E.	3,180 00	
D'Astous, J. S. J.	3,360 00	
Dumont, J. H.	3,180 00	1,324 02
Fortin, L. J. A.	3,180 00	708 26
French, P. J. W.	3,300 00	782 84
Lafontaine, M. L.	3,540 00	1,814 44
Lalonde, J. M. A.	3,660 00	
Leblanc, J. G.	3,180 00	1,987 38
Lessard, J. P. C.	3,360 00	
Levesque, L. J. R.	3,180 00	1,340 18
Lupien, J. P.	4,140 00	
Madaire, A.	3,360 00	1,225 21
Owen, G.	3,000 00	1,093 60
Pintal, H.	4,140 00	911 51
Pomerleau, D. J.	3,780 00	704 34
Provencher, P. V.	3,180 00	964 16
Robinson, W. G.	3,180 00	1,112 02
Rochon, J. O. R.	3,120 00	1,446 41
Rousseau, L.	3,780 00	1,585 36
Russell, J. G.	3,780 00	
Tremblay, S. N.	4,440 00	1,839 52
Vincent, G.	3,120 00	1,270 97

Toronto:

Abram, T.	3,060 00	
Armstrong, H. L.	5,700 00	1,059 06
Bagg, G. R.	3,660 00	757 03
Brown, W. H.	3,420 00	1,038 23
Bycroft, S.	3,360 00	
Caskey, A. H.	3,360 00	
Cochran, M. B.	3,180 00	976 29
Crossman, L.	3,120 00	678 42
Cummings, R. C. R.	3,480 00	
Donaldson, E. R.	3,780 00	732 59
Fairbairn, P.	3,300 00	
Garrett, C. E. J.	3,480 00	861 58
Goodchild, J. A.	4,020 00	1,207 70
Harshaw, H. L.	4,740 00	
Harvie, N. M.	3,360 00	1,095 12
Hill, W. G.	4,140 00	
Hunter, M. A.	3,060 00	
Lansing, R. E.	3,540 00	
Lloyd, A. C.	3,360 00	
Lower, W. J.	3,060 00	866 36
Lundy, J. J.	3,300 00	518 15
MacCorquodale, R.	3,360 00	
MacDonald, G. L.	5,100 00	1,164 53
MacDonald, K. W.	4,140 00	
MacNab, A. R.	3,540 00	838 50

Toronto—Concluded

MacQuistan, W. D.	3,180 00	
Marshall, M. C.	3,360 00	1,603 76
McLeod, S. J.	3,180 00	1,375 62
McMillan, H. O.	3,120 00	1,136 44
Milne, G. E. R.	3,180 00	866 70
Minard, B. B. W.	4,380 00	1,205 45
Ostera, L.	3,060 00	1,061 30
Owen, W. A.	3,120 00	1,091 30
Pewtress, J. A.	3,660 00	1,108 68
Rawson, C. L.	3,780 00	1,253 16
Redmond, S. S.	3,060 00	813 18
Semple, J. A.	3,360 00	
Smith, H.	3,360 00	
Stevens, W. H.	3,120 00	718 96
Taylor, A. H.	3,360 00	
Thomson, W. F.	3,120 00	1,208 48
Warren, R. C.	3,060 00	2,665 19
Western, H. V.	3,360 00	
Wylie, I. M.	4,140 00	

London:

Bauer, M. H.	3,000 00	920 03
Bright, H. R.	3,180 00	1,004 56
Brooks, H. W.	3,180 00	987 74
Buckley, E. N.	3,780 00	865 81
Carlton, J. L.	3,120 00	735 53
Coates, T. M.	3,060 00	827 21
Denholm, N. J.	3,180 00	1,262 07
Edwards, H. S.	3,120 00	839 52
Foyston, B. E.	3,900 00	
Gibson, J. R.	3,300 00	621 85
Gillies, J. D. M.	3,120 00	
Gowlett, R. J.	3,060 00	1,228 16
Greer, M. G.	3,360 00	
Lamb, H.	5,040 00	1,036 01
MacArthur, N. G.	3,060 00	897 50
Martin, J. S.	3,180 00	1,443 07
McFarlane, D.	3,060 00	
Meldrum, J. A.	3,060 00	978 58
Mitchell, W. B.	3,480 00	1,300 35
Nairn, D. R.	4,500 00	
Parkinson, G. G.	3,360 00	
Pawley, R. W.	5,100 00	930 27
Pentland, B. G.	4,740 00	
Ramsay, L. M.	3,420 00	861 34
Shaw, C. F.	4,140 00	529 49
Snider, J. V.	3,480 00	901 90
West, W. W.	3,300 00	
Wright, E. G. V.	3,420 00	663 76
Young, H. B.	3,000 00	784 77

Winnipeg:

Atkins, D. C.	3,360 00	
Bowkett, E. F.	3,360 00	
Bradford, W. C. R.	4,140 00	546 08
Brew, R. T.	3,360 00	
Clayton, A. E.	3,180 00	
Crampton, S. S.	3,360 00	
Duffin, F. J.	3,600 00	849 49
Fuller, J. C.	5,700 00	722 84
Grant, D. A.	3,780 00	514 92
Griffin, A.	4,440 00	
Hewer, V. T.	3,960 00	
Holding, A. J.	3,360 00	
Killeen, F. J.	4,080 00	
Lang, A.	3,900 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Winnipeg—Concluded					
McLean, I. A. L.	3,120 00	1,334 14			
McLennan, R. C.	3,000 00				
McMullin, W. B.	3,780 00	803 32			
McPherson, A. W.	3,180 00	554 09			
Northcott, C.	3,120 00	712 23			
Pain, G.	3,060 00				
Rice, F. C. W.	4,740 00	695 96			
Saunderson, B.	3,180 00				
Skaptason, H. F.	3,300 00	962 05			
Smith, T. H.	3,180 00	666 61			
Swanton, W. B.	3,180 00	1,012 47			
Saskatoon:					
Anderson, O. M.	3,180 00				
Bayes, J. M.	3,120 00	521 57			
Bird, R. I.	3,600 00	840 56			
Bond, J. H.	3,120 00	963 04			
Brice, W. D.	3,660 00	798 96			
Brown, R.	4,140 00	569 63			
Chisholm, J. H. D.	3,060 00				
Cox, A.	3,060 00				
Dutton, J.	4,440 00	{ 570 38			
		{ 1,229 14*			
Hamilton, J. D.	3,060 00				
Hamilton, J. S.	4,080 00				
Haskell, A. S.	4,080 00				
Henley, E. H.	3,660 00				
Holmes, I. L.	4,380 00				
Hughes, W. J.	4,320 00				
Knatchbull, R. E.	3,060 00				
Knudtson, M. K.	3,360 00	812 04			
Larson, L. B.	3,900 00				
Latta, F. C.	3,180 00	569 60			
Lyne, H. P.	3,060 00				
Martin, C. W.	3,360 00				
Meikle, A.	3,180 00				
Nottingham, J. P.	4,140 00	641 64			
Parkinson, W. R.	3,480 00				
Porter, T. J.	3,180 00				
Rouatt, G. E.	3,120 00	613 47			
Smith, A. A.	3,120 00				
Smith, D. F.	3,060 00	788 82			
Taylor, N.	3,060 00	1,256 00			
Thomas, C. P.	3,180 00				
Thomson, E. E.	4,140 00	609 53			
Tollefson, T. S.	3,060 00				
Varey, J. M.	5,700 00				
Vickers, R.	3,180 00				
Warren, C. T.	3,060 00				
West, K. A.	3,540 00				
Wilson, G.	4,440 00				
Edmonton:					
Allam, H.	5,700 00	3,375 19			
Bolton, F. C.	3,540 00				
Clark, J. G.	3,780 00				
Craven, R. N.	3,360 00				
Cutler, L. S.	4,440 00				
Diplock, T. B.	4,740 00				
Disturnal, C. A.	3,180 00				
Duncan, W. G.	4,740 00				
Ellis, H. S.	3,360 00				
Findlater, A.	3,900 00	528 09			
Finlay, W. J.	3,360 00				
Flaws, G. O.	3,300 00				
Edmonton—Concluded					
Goldfinch, H.	3,780 00	633 31			
Gourlay, A.	3,180 00	880 54			
Grineau, W. H.	3,060 00				
Hall, J. E.	3,120 00	639 35			
Hall, T. W.	3,180 00				
Hanna, R. F. L.	3,060 00				
Hardy, C. D.	3,060 00				
Harrison, A. H.	3,120 00	759 31			
Henderson, W. W.	3,360 00				
Honner, A. F.	3,900 00	819 98			
MacDonald, D. J.	4,260 00	994 51			
MacDonald, J. A.	3,180 00				
Miller, W. C.	3,780 00				
Morgan, G. T.	3,060 00				
Mortimer, V.	3,180 00				
O'Sullivan, D. E.	3,360 00				
Patterson, R. V.	3,180 00	562 31			
Phillips, C. A.	3,360 00				
Pym, F. G.	3,360 00				
Riley, M. C.	3,180 00				
Rogers, H. G.	3,780 00				
Rose, L. R.	3,360 00	714 63			
Scott, L.	3,960 00				
Shaw, R.	3,060 00				
Short, W. A.	4,080 00				
Sinclair, W.	3,180 00	677 00			
Smith, R. C.	3,180 00	568 71			
Welbourn, C. A.	3,360 00				
Wiber, W. R.	4,440 00	1,843 49			
Worthington, L. P.	3,360 00				
Vancouver:					
Armstrong, R. R.	3,780 00	{ 614 20			
		{ 580 12*			
		{ 528 49			
Baldwin, D. J.	5,100 00				
Barnet, I. T.	5,400 00				
Broadbent, W. C. M.	3,420 00				
Brown, R. W.	3,780 00	1,023 96			
Burrell, G. E.	4,740 00				
Case, J. A.	3,660 00	528 49			
Chatterton, G. L.	3,420 00	711 86			
Colville, R.	3,120 00	515 09			
Easterbrook, R. C.	3,360 00				
Grant, R. D.	4,020 00	972 92			
Grieve, T.	3,180 00	677 30			
Grimmett, A. M.	4,080 00				
Grindlay, W. H.	3,060 00				
Hardwick, C. S.	3,360 00	747 07			
Holman, D. B.	3,780 00	801 65			
Kirk, J. F. C.	3,660 00				
Lewis, J. W.	4,020 00	1,419 62			
Ozard, W. H.	3,420 00	828 95			
Patterson, J. D.	3,660 00				
Penny, A. L.	3,120 00				
Perkins, C. A.	3,480 00				
Pitman, R. C.	3,180 00				
Ramsay, R. L.	3,180 00	513 97			
Salisbury, H. F.	3,360 00				
Sinclair, H. L.	3,180 00	746 03			
Slader, N. T.	3,060 00				
Steele, G. L.	3,180 00				
Tennant, J. F. W.	3,360 00	996 40			
Townsend, G. C.	3,180 00				
Wiltshire, W. E.	3,180 00				

* Removal expenses.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Head Office:		Montreal—Concluded		London:	
Headley, G.	\$ 627 89	Parent, G.	1,038 75	Allan, D. R.	901 72
Mackenzie, R. E. .	725 15	Peloquin, E.	1,109 42	Arkell, H. I.	1,045 04
Saint John:		Poirier, A. M. ...	1,446 60	Bradshaw, J. E. ...	1,588 46
Aiton, A. M.	734 67	Poulin, C. S.	1,278 41	Bryans, S. F.	1,015 64
Archibald, P. A. H.	545 81	Roberts, W. R. ...	990 90	Coombe, A. J.	767 90
Borden, W. G.	939 80	Toronto:		Corbett, E. A.	866 39
Boudreau, O.	879 70	Arbours, R. S.	1,407 94	Corman, R. R.	1,161 50
Brien, R. P.	1,277 89	Avais, R. T.	2,163 84	Crank, J. F.	948 55
Campbell, N. D. ...	673 61	Barnett, M. A. ...	591 58	Creelman, J. M. ...	766 49
Coles, J.	674 53	Bell, W. J.	871 78	Crowe, J. F.	624 88
Davies, C. M.	902 08	Betts, H. F.	900 94	Cuddy, A. M.	995 64
Dixon, W. H.	1,109 10	Birtch, T. H.	910 20	Duncan, C.	955 81
Freeman, J. D.	720 81	Bowman, W. S. ...	1,217 54	Eddy, A. R.	999 83
Geldart, A. F.	947 23	Bradley, E. W. ...	1,161 53	Fischer, F. A.	1,073 91
Groves, A. G.	590 22	Bradley, N. W. R.	553 53	Griffin, R. J.	964 82
Harvey, R. G.	943 35	Bradley, W. D. ...	1,160 73	Grover, W. H.	761 54
Haywood, W. E. ...	506 25	Broadbent,		Hughes, W. J.	1,077 22
Hendsbee, D. F. ...	1,194 00	C. B. C.	1,142 03	Laidlaw, W. L. ...	779 45
Hicks, R. A.	1,059 32	Cain, F.	715 38	Love, P.	969 16
Hoyt, J. H.	1,114 54	Carlyle, W. B. ...	953 09	Martyn, G. L.	1,301 83
Hubbard, G. A. ...	754 08	Chopowick, W. J. .	514 78	McNamara, F. A. .	874 66
Innis, F. K.	643 83	Douglas, A. M. ...	1,094 71	Newton, E. W. ...	954 09
Johnston, G. F. ...	726 76	Dunstan, W. D. ...	1,192 25	Nicol, J. O.	1,054 77
Keith, D. M.	692 87	Forbes, W. E.	1,037 30	Rayner, W. R.	992 86
Logie, D.	631 63	Gard, D. E.	524 70	Roberts, G.	693 74
Martin, A. W.	913 82	Gomme, R. F.	1,615 44	Robertson, A. F. W.	734 20
Martin, R. M.	922 56	Harding, C. J.	745 71	Ross, J.	654 01
McDonald, J. J. H.	893 86	Hawman, J. C.	890 91	Scott, A. J.	687 18
McIntosh, F. J. ...	812 82	Hoard, C. W.	1,092 45	Shoemaker, J. B. .	723 49
McKinnon, M. W. .	931 59	Humphries, J. M. .	682 94	Simmons, N. S. ...	539 65
Murray, R. B.	522 54	Kaye, G. M.	1,066 30	Smith, C. E.	705 24
Phinney, J. E.	582 47	Kemp, H. C.	507 98	Smith, J. A.	1,190 32
Reid, M. R.	524 67	Kennedy, R. D. ...	955 35	Stewart, H. R. ...	1,144 07
Riordon, L. W. ...	1,073 74	Kent, A. L.	751 23	Stewart, E. B. ...	1,299 22
Rose, G. J.	951 47	Lamb, A. E.	593 11	Teeple, W. L.	919 93
Roy, J. S.	1,122 75	Latour, W. G. ...	1,275 45	Turnbull, W. D. ...	738 82
Sharpe, H.	574 33	Lloyd, O.	533 30	VanNorman, C. D.	650 16
Tucker, S.	806 11	MacIver, J.	613 50	Weeks, R. E. O. ...	590 96
Wilson, A. G.	638 49	MacLauchlan,		Wood, G. W.	1,047 78
Woodman, A. E. ...	639 87	J. K. B.	1,003 75	Woodworth, G. A. .	1,226 39
Zinck, K. D.	1,108 75	Maunsell, T. H. S.	953 92	Winnipeg:	
Montreal:		O'Malley, V. J. ...	1,316 66	Barr, J. M.	851 47
Barber, W. R.	859 61	Page, J. C.	610 22	Boorman, R. E. ...	1,151 66
Barrie, E. R.	1,324 56	Pamenter, W. D. .	847 80	Brayshaw, R. H. ...	612 58
Beauchamp, A. P. .	801 14	Patterson, J. E. ...	691 52	Budd, A. E.	831 23
Beauchamp,		Porter, F.	1,504 42	Byggdin, M. D. ...	981 51
J. F. R.	1,299 56	Reid, H. M.	687 56	Ducharme, W. J. ...	814 99
Beaudoin, F.	1,368 70	Ring, W. E.	582 79	Evanochko, M. ...	1,219 91
Bernier, G. E.	986 27	Rogers, R. F.	884 34	Fall, S. P.	1,238 19
Boulanger, R.	1,145 80	Rumney, E. M. ...	908 89	Graham, J. H.	557 50
Bourque, A. O. ...	1,903 58	Slater, W. J.	1,040 47	Graham, W. O. ...	1,268 12
Brennan, J. O. ...	1,084 63	Smith, F. A.	1,027 43	Laird, F. B.	906 91
Craig, R. A.	1,024 28	Sullivan, R. J. ...	660 48	Lamont, A. L.	1,005 89
DeGruchy, W. R. .	1,425 45	Theobald, W. T. ...	1,043 50	Leggat, L. W.	686 59
Drapeau, F. C. ...	1,476 42	Todd, J. R.	835 13	Leslie, A. B.	1,087 79
Fournier, C.	1,117 85	Tomkins, W. G. ...	1,100 41	Mason, A. L.	686 62
Lebeuf, C. A.	613 55	Tompkins, L. G. ...	1,197 13	McAree, C.	908 34
Marmen, W.	824 10	Watt, R. L.	1,019 47	Mead, R. H.	1,214 80
Morin, L. P.	1,143 42	Wickett, J. A.	946 21	Menzies, R. S.	992 23
Morin, M. P.	1,640 96	Wilson, R. H. L. .	1,046 45	North, F. J.	846 57
Moyle, J.	1,053 84	Wilson, W. F. ...	1,035 42	Palmer, J. W.	940 04
		Zimmer, R. P. ...	1,177 63	Parfitt, W. T.	1,076 02

	Travelling expenses		Travelling expenses		Travelling expenses
Winnipeg—Concluded		Saskatoon—Concluded		Edmonton—Concluded	
Romanyk, A. A.	882 93	Wade, F. R.	685 91	Speakman, J. S. . . .	1,198 85
Snart, H.	1,195 42	Young, A. Y.	1,164 45	Spink, D.	896 48
Stewart, J. A.	1,144 81			Taylor, C. E. G. . . .	702 63
Taylor, F. G.	1,019 44	Edmonton:		Therriault, J. T. H. .	836 78
Tully, M. C.	1,556 91	Ahlstrom, C. F. . . .	655 26	Thring, K. G.	604 18
Wall, T. B.	1,715 58	Ahlstrom, R. C. . . .	656 10	Trottier, J. H. A. . .	501 82
		Albers, M. H.	644 66	Wilson, C. S.	536 92
Saskatoon:		Amos, L.	711 20	Wyatt, W.	526 15
Anderson, M. G. . . .	722 78	Barritt, E. R.	873 18	Wynn, R. M.	705 81
Banks, H. G.	567 52	Beswick, C. A. J. . .	887 30	Zobater, A.	840 84
Brooks, J. O.	630 34	Bond, S. R.	1,048 79		
Brown, J. F.	593 01	Buitendyk, P.	595 21	Vancouver:	
Colton, G. E.	740 73	Butterworth, J. H. .	806 66	Anderson, A. C. . . .	715 74
Day, J. M.	592 02	Cameron, W. A. . . .	631 55	Ash, A. B.	593 38
Dennis, J. H.	808 95	Chalmers, R. K. . . .	794 88	Balchin, R. F. D. . .	1,751 98
Downey, E. A.	653 84	Clark, G. M.	1,158 78	Barber, F.	506 04
Duncan, J.	772 47	Clarke, T. W.	1,229 77	Barber, H. S. G. . . .	865 33
Everitt, M. F.	514 88	Cook, A. D.	755 39	Barr, E. J. S.	1,123 89
Fisher, C. J. H. . . .	796 54	Edgar, J. E.	888 77	Cooper, R. W.	1,207 75
Ford, C. G.	798 25	Elko, P. F.	991 56	Corbett, G. S.	944 15
Gillespie, W. M. . . .	648 20	Glenn, A.	712 28	Elston, A. G. W. . . .	1,006 92
Grenke, E. G.	1,002 86	Gough, A. C.	908 17	Garlick, G.	1,405 31
Holmes, A. H.	695 77	Gray, M. E.	693 32	Green, A. P.	1,114 74
Howard, G. S.	860 45	Griffin, N. W.	902 82	Green, W. P. F. . . .	534 26
Hyslop, W. J.	758 46	Haugen, C.	1,201 91	Griffin, W. G.	659 32
Ibbotson, D. A. . . .	844 25	Henderson, W. R. . .	622 23	Hamilton, H. F. E. . .	901 18
MacDonald, A. H. . .	688 21	Hertzog, T. F.	1,456 90	Hilton, R. C.	539 64
Maland, J. A.	862 83	Horne, J. F.	744 54	Howell, A. H. R. . . .	1,735 45
McCollum, A. D. . . .	508 51	Johnston, J. A. L. . .	659 90	Jensen, R. K.	627 51
McKellar, L. E. . . .	1,028 55	Kirkness, R. J. . . .	666 95	Keer, G. C.	826 90
Morrow, J. A.	771 67	Larsen, W. M.	969 98	Knowles, C. W.	1,365 08
Nelson, T. C. R. . . .	1,022 42	Lebaron, D. T. . . .	1,002 30	Lawrence, H. W. . . .	957 57
Peace, J. A.	673 51	Martin, W. E.	530 10	Macdonell, D. L. . . .	1,061 66
Powell, H. J.	592 36	McComb, A. W. . . .	546 56	Mackie, W.	1,211 58
Powell, J. A.	508 03	Miller, G. A.	559 21	MacLennan, J. M. . . .	595 93
Ryan, L. S.	761 02	O'Brien, W. G. . . .	718 85	McLean, J. C.	1,022 46
Sanderson, C. F. . . .	740 54	Patrick, H. R.	656 17	Morgan, H. G.	899 95
Sherwood, G. G. . . .	573 76	Paul, J. A.	836 47	Nield, R. D.	1,493 09
Sherwood, L. B. . . .	858 22	Reeves, T. G.	792 70	Pierce, E. M.	562 14
Severson, S. C.	516 15	Robinson, S. O. . . .	613 18	Ripley, T. A. F. . . .	923 27
Simpson, N. C.	820 96	Robinson, W.	661 54	Sharpe, C. H.	596 96
Simpson, W. J.	744 02	Rutherford, A. J. . .	632 18	Waterman, F. C. E. . .	738 25
Sinden, J. A.	664 67	Shouldice, D. R. M. .	958 84	Wilson, W. W.	1,051 52

Suppliers receiving \$10,000 or over

NOTE.—Payments to contractors on public works contracts of \$5,000 or over are described in detail under the relevant votes and are therefore not included in the following list.

DEPARTMENT OF VETERANS AFFAIRS

Ahearn & Soper Co. Ltd., Ottawa, \$15,301.28; Alberta Laundry, Ltd., Calgary, Alta., \$31,387.52; Province of Alberta, \$11,599.64; American Optical Co. Canada Ltd., Toronto, \$29,855.16; Anglo-Canadian Drug Co. Ltd., Oshawa, Ont., \$27,487.93; Ash Temple Co. Ltd., Toronto, \$15,197.04; Ayerst McKenna & Harrison Ltd., Montreal, \$26,722.84.

B.C. Electric Co. Ltd., Victoria, \$54,507.97; James Bamford & Sons Ltd., Toronto, \$14,993.38; Barrett Bros. Ltd., Toronto, \$15,529.63; Bauer & Black, Toronto, \$86,599.20; Beardmore & Co. Ltd., Toronto, \$15,729.11; Becton & Dickinson & Co., Rutherford, N.J., U.S.A., \$20,970.33; Bedford Fine Leather Co. Ltd., Vancouver, \$10,952.45; Bell Telephone Company of Canada, Montreal, \$104,089.97; H. Black, Toronto, \$12,530.41; Board of Park Commissioners, Vancouver, \$11,468.95; N. Bourassa Ltd., Montreal, \$11,517.00; Brant Sanatorium, Brantford, Ont., \$26,911.34; Bristol Laboratories of Canada Ltd., Montreal, \$13,354.15; British American Oil Co. Ltd., Montreal, \$11,601.63; British Columbia Monumental Works Co. Ltd., Vancouver, \$22,755.51; Province of British Columbia, Welfare Revenue Trust Account, \$141,919.36; British Columbia Telephone Co., Victoria, \$21,218.77; J. R. Brown Co., Montreal, \$56,165.47; Burns Co. Ltd., Calgary, Alta., \$85,940.28.

City of Calgary, Alberta, \$10,378.50; Charles Camsell Indian Hospital, Edmonton, \$53,515.09; Government of Canada—Department of National Defence, \$20,771.43, Department of National Health and Welfare, \$71,526.54, Post Office Department, \$251,985.38, Department of Public Printing and Stationery, \$325,616.45, Royal Canadian Mint (see Vote 553); Canada & Dominion Sugar Co., Ltd., Chatham, Ont., \$12,768.65; Canada Bread Co. Ltd., Toronto, \$14,460.49; Canada Packers Ltd., Toronto \$442,700.02; Canadian Cannery Ltd., Hamilton, Ont., \$257,050.49; Canadian Corps of Commissioners, Toronto, \$276,761.36; Canadian General Electric Co. Ltd., Toronto, \$12,839.39; Canadian Kodak Co. Ltd., Toronto, \$222,391.70; Canadian Laboratory Supplies Ltd., Toronto, \$13,473.91; Canadian Liquid Air Co. Ltd., Montreal, \$28,240.72; Canadian Medical Instruments Co. Ltd., Montreal, \$11,120.87; Canadian National Institute for the Blind, Toronto, \$131,131.93; Canadian National Railways, Montreal, \$250,944.39; Canadian Oil Co. Ltd., Toronto, \$17,813.40; Canadian Pacific Express, Montreal, \$12,847.61; Canadian Pacific Railway Co., Montreal, \$147,349.41; Canadian Red Cross Society, Toronto, \$58,842.78; Canadian Red Cross Workshops, Victoria, \$14,071.41; Central Alberta Sanatorium, Calgary, Alta., \$79,569.30; Charlottetown Hospital, Charlottetown, \$32,251.50; Ciba Co., Ltd., Montreal, \$24,304.19; City Dairy Co., Winnipeg, \$17,207.83; Clarke & Clarke Co., Ltd., Barrie, Ont., \$21,149.03; Club Coffee Co., Toronto, \$11,448; Coleman Packing Co., Ltd., London, Ont. \$40,516.08; Collis Leather Co. Ltd., Aurora, Ont., \$13,109.42; R. B. Colwell Ltd., Halifax, \$16,104.83; Connaught Medical Research Laboratories, Toronto, \$51,167.76; Co-operative Milk Co. Ltd., Calgary, Alta., \$21,525.67; Corbeil Hooke Inc., Montreal, \$14,756.23; Crane Ltd., Montreal, \$10,545.36.

Dairyland Milk Foods, Vancouver, \$26,559.15; Dale Estate Ltd., Toronto, \$25,215.55; Decorative Flower Co., Toronto, \$15,787.40; Dental Co. of Canada Ltd., Toronto, \$10,265.19; Dominion Coal Co. Ltd., Sydney, N.S., \$27,157.16; Dominion Glass Co. Ltd., Montreal, \$12,225.39; Dominion Oxygen Co. Ltd., Toronto, \$16,553.02; Dominion Textile Co. Ltd., Montreal, \$59,516.40; Donlands Dairy Ltd., Toronto, \$12,742.37; Dougall Painting Contracting Co. Ltd., Montreal, \$13,064.

Eastern Coal Co. Ltd., Saint John, N.B., \$24,544.51; Eastern Farm Products Co., Montreal, \$81,521.63; The T. Eaton Co. Ltd., Toronto, \$127,925.02; Eli-Lilly & Co., (Canada) Ltd., Toronto, \$27,122.64; Elliott Marr & Co. Ltd., London, Ont., \$10,528.01; Essex County Sanatorium, Windsor, Ont., \$32,491.17; Evans, Coleman & Evans Ltd., Vancouver, \$18,164.68; Everest & Jennings, Los Angeles, Cal., U.S.A., \$18,230.11.

Farmers Milk Co-operative Syndicate, Quebec, \$11,597.79; Ferranti Electric Ltd., Toronto, \$26,528.09; Fisher & Burpe Ltd., Winnipeg, \$17,138.13; G. Fontaine, St. Hyacinthe, Que., \$10,411.18; Fort William Sanatorium, Fort William, Ont., \$15,406.31; Freeport Sanatorium, Kitchener, Ont., \$25,843.66; Charles E. Frost & Co., Montreal, \$10,993.55.

Gair Co., Canada Ltd., Toronto, \$11,961.64; Gamble Robinson Ltd., Ottawa, \$18,144.71; General Bakeries Ltd., Toronto, \$28,946.09; General Electric X-Ray Corporation Ltd., Toronto, \$27,365.75; General Steel Wares Ltd., Montreal, \$24,348.67; Gold Seal Dairies Ltd., London, Ont., \$29,414.22; Gooderham & Worts Ltd., Toronto, \$21,394.99; Great Lakes Coal Co. Ltd., Toronto, \$29,106.47.

Hall Engineering, Ltd., Montreal, \$16,724.95; Hamilton General Hospital, Hamilton, Ont., \$13,262.52; Hamilton Health Association, Hamilton, Ont., \$150,903.24; J. E. Hangar & Co. Ltd., London, England, \$10,064.61; J. F. Hartz Co. Ltd., Montreal, \$32,662.25; J. Henderson & Co., Vancouver, \$19,765.12; Highland Dairy Ltd., Toronto, \$53,406.18; Hoffman-La Roche Ltd., Montreal, \$34,966.13; W. Hood Estate Ltd., Victoria, Ont., \$58,906.32; Hotel Dieu Hospital, Kingston, Ont., \$113,976.12; Hudson's Bay Co., Winnipeg, \$23,642.08; H. Huene, New Westminster, B.C., \$13,034.75; F. Hunnisset Ltd., Toronto, \$32,815.19; Hydro-Electric Commission of North York, Ont., \$17,492.21; Hydro-Electric Power Commission of Ontario, Toronto, \$19,345.32; Hydro-Quebec, Montreal, \$20,456.02.

Imperial Fuels Ltd., London, Ont., \$79,613.36; Imperial Oil Ltd., Toronto, \$15,329.10; Imperial Optical Co. Ltd., Toronto, \$21,842.55; Ingram & Bell Ltd., Toronto, \$78,090.16; International Business Machines Co. Ltd., Toronto, \$29,818.62.

T. Jackson & Sons Ltd., Winnipeg, \$33,104.77; Johnson & Johnson Ltd., Montreal, \$87,560.12.

Kearney Bros. Ltd., Montreal, \$15,453.45; Kelly Douglas & Co. Ltd., Vancouver, \$16,811.48; Kingston General Hospital, Kingston, Ont., \$143,658.79.

J. H. Lamarche, Registered, Montreal, \$20,543.56; J. A. Lang & Sons Ltd., Kitchener, Ont., \$12,156.65; Edouard Leger, Montreal, \$14,542.50; London City Dairies Ltd., London, Ont., \$28,048.14; London Health Association, London, Ont., \$138,582.21; F. Longdon & Co. Ltd., Toronto, \$11,053.45.

Peter MacGregor, Toronto, \$42,861.34; Province of Manitoba, \$76,119.32; Manitoba Sanatorium, Ninette, Man., \$26,403.94; Milton D. Mann, London, Ont., \$18,822.61; Maple Leaf Dairy Ltd., Halifax, \$18,815.33; Maritime Dairies Ltd., Saint John, N.B., \$31,991.18; Marpole Coal Co. Ltd., Vancouver, \$75,895.98; Marshall-Wells Co. Ltd., Winnipeg, \$11,984.45; Maskoutaine Dairy Registered, St. Hyacinthe, Que., \$21,927.12; McIntosh Granite Co. Ltd., Toronto, \$59,860.39; McKenzies Milk Products Ltd., Halifax, \$21,982.95; Medalta Potteries Ltd., Medicine Hat, Alta., \$16,142.65; Merek Co. Ltd., Montreal, \$141,544.54; Middlesex Creameries Ltd., London, Ont., \$25,198.08; Modern Dairies Ltd., Winnipeg, \$39,230.58; Modern Laundry Ltd., Saskatoon, Sask., \$25,791.77; Modern Packers Ltd., Montreal, \$38,821.28; Montreal Neurological Institute, Montreal, \$14,288.17.

E. Nantel, Montreal, \$26,634.85; National Fruit Co., Calgary, Alta., \$13,508.07; National Grocers Co. Ltd., Toronto, \$26,643.66; National Sanatorium Association, Muskoka, Ont., \$113,109.74; National Sea Products Ltd., Montreal, \$12,638.98; Nelson's Laundries Ltd., Vancouver, \$94,100.18; New Method Laundries Ltd., Victoria, B.C., \$21,171.72; New Ungars Laundry Ltd., Halifax, \$10,559.80; Province of Newfoundland, \$66,390.27; Niagara Peninsula Sanatorium, St. Catharines, Ont., \$22,440.29; North American Cyanamid Ltd., Toronto, \$36,547.15; Township of North York, Ont., \$12,524.67; Northern Electric Co. Ltd., Montreal, \$11,172.87; Nova Scotia Light & Power Co. Ltd., Halifax, \$30,227.59.

Ohio Chemical Canada Ltd., Montreal, \$11,961.17; Ongwanada Sanatorium, Kingston, Ont., \$53,128.55; Ontario Northland Railway, North Bay, Ont., \$12,770.12; Ontario Public Trustee, Toronto, \$90,894.26; Ouis-Fensom Elevator Co., Ltd., Hamilton, Ont., \$20,480.58; Ottawa Civic Hospital, Ottawa, \$235,488.42.

Pacific Meat Co. Ltd., Vancouver, \$148,068.86; Pacific Produce Co. Ltd., Vancouver, \$23,121.43; Palm Dairies Ltd., Calgary, Alta., \$14,914.43; Parke Davis & Co., Montreal, \$27,012.46; Parnell Bread Ltd., London, Ont., \$11,703.14; Patons and Baldwins Ltd., Montreal, \$18,081.74; Peerless Laundry & Cleaners Ltd., Winnipeg, \$11,223.99; Perfection Dairy Ltd., Montreal, \$60,040.66; Pesner Bros. Ltd., Montreal, \$106,090.38; Pfeiffers Inc., Laundry, Quebec, \$10,300.70; Photostat Corporation, Rochester, N.Y., U.S.A., \$11,964.86; Picker X-Ray Co. of Canada Ltd., Toronto, \$29,564.15; Pointe Claire Farm Ltd., Pointe Claire, Que., \$45,019.78; Poole Co. Montreal, \$87,445.33; Presswood Bros., Toronto, \$49,960.50; Prince Albert Sanatorium, Prince Albert, Sask., \$20,318.30; Prince Edward Island Hospital, Charlottetown, \$55,239.46; Provincial Mental Hospital, Essondale, B.C., \$203,216.22; Provincial Mental Hospital, Ponoka, Alta., \$27,608.42; Provincial Sanatorium, Charlottetown, \$16,989.88; Public Utilities Commission, London, Ont., \$11,675.95.

Quebec Coal Co. Ltd., Quebec, \$17,623.01; Regina General Hospital, Regina, \$103,030.95; Reliance Chemicals Ltd., Montreal, \$72,274.87; Rice's Dairy Ltd., Toronto, \$40,523.83; C. Robinson & Sons, London, Ont., \$87,482.43; Rodco Enterprises Ltd., Montreal, \$10,050.73; Rogers Montreal Ltd., Montreal, \$11,490.57; Royal Ottawa Sanatorium, Ottawa, \$23,001.87; Royal Victoria Hospital, Montreal, \$21,092.70.

Municipality of Ste. Anne-de-Bellevue, Que., \$67,621.52; St. Boniface Sanatorium, St. Vital, Man., \$27,406; St. Georges Sanatorium, Mont Joli, Que., \$11,818.24; St. Hyacinthe Laundry, St. Hyacinthe, Que., \$13,094.44; Municipality of St. James, Man., \$10,399.46; City of Saint John, N.B., \$20,590.60; Saint John Tuberculosis Hospital, Saint John, N.B., \$19,259.95; St. Lawrence Steel and Wire Co. Ltd., Gananque, Ont., (See Vote 553); St. Michel-Archange Hospital, Mastai, Que., \$25,215; Province of Saskatchewan, \$88,915.86; Saskatchewan Anti-Tuberculosis League, \$77,765.29; Saskatoon Sanatorium, Saskatoon, \$49,314.95; Wm. Scott & Co., Vancouver, \$18,965.07; Seaport Crown Fish Co. Ltd., Vancouver, \$13,296.28; Silversteins, London, Ont., \$13,685.14; Simmons Ltd., Montreal, \$30,179.14; Robert Simpson Co. Ltd., Toronto, \$58,241.26; T. J. Smith Nephew Ltd., Hull, England, \$26,428.51; E. R. Squibb & Sons of Canada Ltd., Toronto, \$43,592.70; J. H. Stafford Industries Ltd., Winnipeg, \$13,442.84; Standard Brands Ltd., Montreal, \$14,697.94; Standard Chemical Co. Ltd., Toronto, \$11,463.01; Suburban Rapid Transit Co., Winnipeg, \$15,850.16; Sunshine Waterloo Co. Ltd., Waterloo, Ont., \$15,455.45; Swift Canadian Co. Ltd., Toronto, \$244,403.14.

City of Toronto, \$25,522.35; Trans-Canada Air Lines, Montreal, \$31,937.08; Trinidad Leaseholds Canada Ltd., Toronto, \$18,870.92; Turnbull Elevator Co. Ltd., Toronto, \$20,362.21; Turners Dairy Ltd., Vancouver, \$33,815.69.

Ungars Laundry Ltd., Saint John, N.B., \$29,073.31; Union Coal Co. Ltd., Halifax, \$38,184.37; United Co-operatives of Ontario, Toronto, \$21,381.88; United Distillers Ltd., Vancouver, \$10,467; United Farmers Co-operative Co. Ltd., Toronto, \$19,191.14; U.S. Catheter & Instrument Corporation, Glen Falls, N.Y., U.S.A., \$12,572.25; United States Treasury Department, \$199,436.61; University of Alberta Hospital, Edmonton, \$387,280.95.

Valiquette Distributors Ltd., Montreal, \$17,547.50; City of Vancouver, \$14,918.97; Vandesca Pottery Ltd., Joliette, Que., \$19,201.35; W. W. Veitch Ltd., Montreal, \$11,354.09; Victoria Hospital, London, Ont., \$14,732.45.

W. Walker & Sons Ltd., Victoria, \$17,246.96; Warrendale Shirt Co. Ltd., Montreal, \$12,523.28; F. P. Weaver Coal Co. Ltd., Toronto, \$75,914.68; Weleross Ltd., Montreal, \$11,204.89; Western Grocers Ltd., Winnipeg, \$15,565.17; Whitewear Manufacturing Co. Ltd., Montreal, \$24,579.68; Wicket & Craig Ltd., Toronto, \$16,310.71; Wilsil Ltd., Montreal, \$32,787.17; Wilsons Dairy, London, Ont., \$22,312.95; Winnipeg Municipal Hospitals, \$32,990.60; Winthrop Stearns, Inc., Windsor, Ont., \$27,707.11; Wonder Bakeries Ltd., Westmount, Que., \$11,066.66; G. H. Wood & Co. Ltd., Toronto, \$23,333.44.

X-Ray and Radium Industries Ltd., Toronto, \$12,172.87; Zenith Radio Corporation of Canada Ltd., Windsor, Ont., \$55,595.84.

SOLDIER SETTLEMENT AND VETERANS' LAND ACT

NOTE.—The following list includes purchases of land and buildings for farms and small holdings as well as purchases of building materials and stock and equipment for veterans established under the Veterans' Land Act.

Allis-Chalmers-Rumely, Ltd., Regina, \$20,066.19; Atlas Lumber Co. Ltd., Edmonton, \$10,168.94.

Stanley Bachynski, Ridgeway, Ont., \$10,589.87; Bank of Montreal, Montreal, \$40,625.10; Bank of Nova Scotia, Toronto, \$37,354.79; Bank of Toronto, Toronto, \$14,620; Beaver Lumber Co. Ltd., Winnipeg, \$32,436.40; Charles G. Billett, Forgan, Sask., \$12,000; Bowman, McFadden & Bowman, Dauphin, Man., \$21,091; Boyle & Aikins, Penticton, B.C., \$17,502.

C.B.M. Motors, Carrot River, Sask., \$16,803.98; John A. Cade, Williams Lake, B.C., \$10,100; Alberic Caille, St. Bruno, Que., \$11,000; Government of Canada—Canadian Farm Loan Board, \$28,483.06; Canada Permanent Mortgage Corporation, Toronto, \$20,482.42; Canadian Bank of Commerce, Toronto, \$56,550.58; Canadian Co-operative Implements, Ltd., Regina, \$26,832.83; Canadian Johns-Manville Co. Ltd., Toronto, \$43,444.93; Canadian Pacific Railway Co., Montreal, \$10,856.45; J. I. Case Co. Ltd., Toronto, \$55,019.82; Cassady & Munroe, New Westminster, B.C., \$15,745; Cockshutt Plow Co. Ltd., Brantford, Ont., \$107,516.28; Cornwall, Kennedy & Colthurst, Kamloops, B.C., \$10,800; Crease, Davey, Lawson, Davis, Gordon & Baker, Victoria, \$26,710.24.

John Deere Plow Co. Ltd., Welland, Ont., \$191,608.76; T. Eaton Co. Ltd., Toronto, \$87,471.70; Fillmore & Hayman, Kelowna, B.C., \$11,219.55; Frontier Lumber Co. Ltd., Grande Prairie, Alta., \$20,671.06; Fulton, Morley & Verchere, Kamloops, B.C., \$22,477.50.

Fergus J. Garvey, Barrie, Ont., \$16,800; Loren A. & Lenora E. Gordon, Langstaff, Ont., \$11,500; Graham, Graham & Bowyer, Brampton, Ont., \$11,615; Great-West Life Assurance Co., Winnipeg, \$11,291.04; Toynce Grice, Malton, Ont., \$10,440; A. M. Guimet, Chilliwack, B.C., \$10,525.

Halliday Co. Ltd., Burlington, Ont., \$46,002.70; Harman, Sloan & McKenzie, Victoria, \$15,850; Hayward Lumber Co. Ltd., Edmonton, \$12,725.72; R. T. Holman Ltd., Charlottetown, \$12,143.01; Hudson's Bay Co., Winnipeg, \$20,070.45; Huron & Erie Mortgage Corporation, London, Ont., \$11,218.27.

Imperial Bank of Canada, Toronto, \$16,351.46; International Harvester Co. Ltd., Hamilton, Ont., \$306,258.93; Lloyd G. Irwin, Arrowwood, Alta., \$16,091.40; Jackson & Partridge, Port Credit, Ont., \$10,800.

Lester Lankin, London, Ont., \$16,326.95; Walter Letcham, Toronto, \$10,550; Lazier & Lazier, Hamilton, Ont., \$14,200; D'Arcy R. Lee, Hamilton, Ont., \$12,308; Leighton & Meakin, Nanaimo, B.C., \$16,100; Leighton, Meakin & Gordon, Courtenay, B.C., \$10,800; Lindsay & Kidston, Vernon, B.C., \$60,025; Charles E. Lindsay, Swan River, Man., \$10,989.30; The Lounsbury Co. Ltd., Moncton, N.B., \$12,349.15; Jacob Lueier, McGregor, Ont., \$10,233.58; Ludwig, Fisher & Holness, Toronto, \$10,500.

MacLeod's Ltd., Winnipeg, \$12,529.87; Manufacturers' Life Insurance Co., Toronto, \$17,116.10; Massey-Harris Co. Ltd., Toronto, \$399,256.78; E. C. McIntyre, Victoria, \$14,400; McLennan, McFeely & Prior Ltd., Vancouver, \$16,872.34; G. R. McQuarrie, New Westminster, B.C., \$10,600; Donald S. McTavish, Salmon Arm, B.C., \$24,180; T. F. McWilliams, Kelowna, B.C., \$26,986.85; Minneapolis-Moline Power Implement Co., Minneapolis, Minn., U.S.A., \$47,697.54; Monarch Lumber Co. Ltd., Winnipeg, \$19,819.59; Moresby, Moresby & Halbert, Victoria, \$13,275; Morrow & Davidson, Vernon, B.C., \$12,400; Moxon, Schmitt & Estey, Saskatoon, Sask., \$26,931.28; Mutual Life Assurance Co. of Canada, Waterloo, Ont., \$17,236.48.

North American Lumber & Supply Co. Ltd., Winnipeg, \$11,507.71; Fred Oakes, Chapaud, P.E.I., \$11,500; Oliver Chemical Co. Ltd., Penticton, B.C., \$12,474.46; Oliver Corporation, Regina, \$93,893.61; Province of Ontario, Commissioner of Agricultural Loans, \$37,267.28.

Prefabricated Structures, Vancouver, \$20,819.70; Edmond Prefontaine, St. Pierre, Man., \$13,000; Premier Trust Co., St. Catharines, Ont., \$12,000; Province of Quebec, \$10,950.04; Royal Bank of Canada, Montreal, \$66,743.43; Roy's Sales and Service, Radville, Sask., \$10,520.

Salter & Firth, Prince Albert, Sask., \$11,000; Province of Saskatchewan, \$54,084.27; Saskatchewan Reconstruction Corporation, Regina, \$12,454.63; Security Lumber Co. Ltd., Moose Jaw, Sask., \$10,814.49; G. H. Sedger, Victoria, \$11,550; F. W. Shorten, Eston, Sask., \$12,000; Robert Simpson Co. Ltd., Toronto, \$19,273.39; Nugent W. Spinks, Courtenay, B.C., \$21,191.50.

E. L. Tait, Victoria, \$13,653; Toronto General Trusts Corporation, Toronto, \$19,400; Trust & Loan Co. of Canada, Winnipeg, \$18,084.39; Alexander Tyrie, Sarnia, Ont., \$18,000.

Valley Lumber Yards Ltd., New Westminster, B.C., \$18,883.32; Van Blaricom, Hamilton & Woolliams, Tisdale, Sask., \$17,400; E. C. Weddell, Kelowna, B.C., \$13,105; J. Arthur Wild, Victoria, \$10,100; Woodward Stores Ltd., Vancouver, \$12,300.21.

Direct Payments of \$1,000 or over for Medical or Dental Fees

J. W. Abbiss, Halifax, \$1,200; C. F. Abbott, Toronto, \$3,100; C. Aberhart, Toronto, \$5,400; D. L. Abrams, Montreal, \$2,940; G. L. Adamson, Winnipeg, \$1,750; J. D. Adamson, Winnipeg, \$5,670; M. C. Adamson, Edmonton, \$2,600; R. L. Aikens, Halifax, \$3,300; S. Albert, Montreal, \$5,255; D. E. Alcorn, Vancouver, \$4,963; E. H. Alexander, Vancouver, \$6,525; E. A. Amos, Montreal, \$1,300; E. H. Anderson, Digby, N.S., \$1,693.75; J. F. C. Anderson, Saskatoon, Sask., \$3,825; P. M. Andrus, London, Ont., \$3,450; A. B. Anthony, Yarmouth, N.S., \$1,131; G. W. Armstrong, Ottawa, \$1,505; M. Arnovitch, Montreal, \$3,925; N. L. D. Auckland, Vancouver, \$1,345; C. Auger, Quebec, \$1,800; G. F. Aylward, Victoria, \$1,945; W. B. Ayre, Mount Royal, Que., \$2,095.

J. W. Babb, London, Ont., \$2,400; A. B. Babcock, Toronto, \$1,029; H. Bacal, Montreal, \$1,300; A. W. Bag-nall, Vancouver, \$3,955; J. B. A. Baillargeon, Montreal, \$3,785; M. M. Baird, Vancouver, \$5,835; A. H. Baker, Calgary, Alta., \$1,270; W. E. Baker, Vancouver, \$1,330; J. Balfour, Vancouver, \$3,775; R. H. Balinon, Hamilton, Ont., \$1,353.15; A. W. Banghart, London, Ont., \$2,400; H. A. Barends, Ottawa, \$1,927.50; W. W. Barraclough, Toronto, \$2,485; J. E. Bateman, Toronto, \$4,675; J. L. Beckstead, Winnipeg, \$1,470; A. Bedard, Quebec, \$3,500; J. A. M. Bell, Fredericton, \$2,822.05; L. G. Bell, Winnipeg, \$1,660; C. P. Bennett, Regina, \$1,815; R. A. Benson, Ottawa, \$1,150; P. Berbrayer, Winnipeg, \$5,905; F. K. Berry, Vancouver, \$1,041; G. W. Bethune, Halifax, \$1,305; F. L. Bickford, Winnipeg, \$3,000; G. B. Bigelow, Vancouver, \$5,825; D. L. C. Bingham, Kingston, Ont., \$3,000; G. W. C. Bissett, Vancouver, \$3,920; W. C. Blackwell, Lindsay, Ont., \$1,809.65; N. J. Blair, Vancouver, \$3,425; R. Blais, Montreal, \$2,180; F. H. Bonnell, Vancouver, \$6,000; P. Boretsky, Montreal, \$3,404; E. H. Botterell, Toronto, \$4,610; J. Bouchard, Montreal, \$1,300; H. H. Boucher, Vancouver, \$6,240; F. M. Bourne, Montreal, \$4,925; L. Bouthillier, St. Hyacinthe, Que., \$2,746; B. Bowman, Hamilton, Ont., \$1,090; J. Boyd, Hamilton, Ont., \$2,454; B. Brachman, Regina, \$1,910; A. D. Bracken, Winnipeg, \$1,800; G. C. Bradley, Regina, \$2,616; G. Brearley, Belleville, Ont., \$1,478; W. G. Breckenridge, Montreal, \$4,074; W. V. Bremner, Montreal, \$5,200; F. S. Brien, London, Ont., \$1,020; R. C. Brisbois, Montreal, \$2,840; B. C. Brown, London, Ont., \$1,962; C. B. Brown, Toronto, \$2,705; M. Brown, Kingston, Ont., \$4,200; D. M. Bruser, Winnipeg, \$3,730; J. W. Bucher, Guelph, Ont., \$1,070; W. H. Burnett, London, Ont., \$4,500; R. E. Burns, Victoria, \$2,725; E. D. Busby, London, Ont., \$1,975; A. A. Butler, Montreal, \$3,350; E. G. Butt, Toronto, \$2,600.

E. B. Cahoon, Toronto, \$1,680; H. F. Cameron, Winnipeg, \$4,855; J. A. M. Cameron, Calgary, Alta., \$3,630; W. H. Cameron, Toronto, \$1,270; W. J. M. Cameron, London, Ont., \$2,713; W. K. Cameron, Weston, Ont.,

\$1,791.15; D. Campbell, Charlottetown, \$4,820; H. H. Campbell, Toronto, \$1,500; J. M. Campbell, Saskatoon, Sask., \$3,615; W. A. Campbell, Kingston, Ont., \$1,365; H. Caplan, Montreal, \$1,210; D. A. Carmichael, Ottawa, \$1,080; M. Carnat, Calgary, Alta., \$2,600; M. J. Carney, Halifax, \$2,950; S. Caron, Mastai, Quebec, \$3,123; L. A. Carr, Hamilton, Ont., \$4,500; J. V. A. Cavanagh, Aylmer, Que., \$1,017.63; C. A. M. Cawker, Vancouver, \$6,040; R. H. Chalmers, Fredericton, \$1,797; H. Charette, Montreal, \$2,240; W. B. Charles, Toronto, \$2,700; C. A. Chisholm, Kirkland Lake, Ont., \$1,311.50; D. N. Chisholm, Port Hawkesbury, N.S., \$1,247.05; G. Chisholm, Victoria, \$4,100; M. J. Chisholm, New Waterford, N.S., \$1,124; P. Choquette, Grande Vallée, Que., \$1,444.25; H. P. Christensen, Vancouver, \$1,900; D. Christie, Vancouver, \$3,840; E. F. Christopherson, Vancouver, \$2,425; A. P. C. Clark, Calgary, Alta., \$1,690; C. W. Clark, Winnipeg, \$2,441; G. F. Clark, Vancouver, \$1,070; J. C. Clark, Ottawa, \$1,096; F. R. Clincnett, Ottawa, \$2,550; C. A. Cline, London, Ont., \$3,630; G. E. Cloutier, Montreal, \$3,900; J. W. Cluff, Toronto, \$1,560; T. H. Coffey, London, Ont., \$1,775; L. E. Cogswell, Berwick, N.S., \$1,074.35; A. Cohen, Montreal, \$1,550; W. Cohen, Montreal, \$3,900; L. R. Coke, Winnipeg, \$3,629; F. M. Cole, London, Ont., \$2,675; J. U. Coleman, Duncan, B.C., \$1,303.70; R. J. Collins, East Saint John, N.B., \$2,425; W. E. Collins, Ottawa, \$1,100; W. V. Cone, Montreal, \$1,790; W. F. Connell, Kingston, Ont., \$1,235; K. I. Conover, Montreal, \$5,225; L. O. Conroy, St. John's, Newfoundland, \$1,158; M. A. Contway, Toronto, \$3,525; K. E. Cooke, Hamilton, Ont., \$2,640; H. G. Cooper, Vancouver, \$4,480; R. H. Cooper, Winnipeg, \$1,010; C. E. Cooper-Cole, Toronto, \$1,275; G. A. Copping, Montreal, \$3,793; H. R. Corbett, Halifax, \$2,600; G. R. Corbosiore, Chatham, N.B., \$2,160; C. E. Corrigan, Winnipeg, \$6,518; P. E. Cote, Quebec, \$4,225; M. W. Couper, Montreal, \$5,225; H. D. Courtenay, Ottawa, \$2,923; G. Craft, Montreal, \$2,632; H. V. Cranfield, Toronto, \$4,200; J. S. Crawford, Toronto, \$2,541; P. A. Creelman, Charlottetown, \$1,435; W. Creighton, Winnipeg, \$2,760; A. G. Crisp, Toronto, \$3,675; R. P. Cromarty, Brandon, Man., \$3,098; A. B. Crosby, Halifax, \$2,400; E. F. Crutshaw, Montreal, \$3,900; B. Cuddihy, Montreal, \$5,085; J. N. Cunningham, Toronto, \$1,230; W. H. Cunningham, St. Catharines, Ont., \$2,899.45; W. A. Curry, Halifax, \$3,000; M. Cynberg, Montreal, \$3,150.

W. A. Dakin, Regina, \$2,525; J. E. Dalton, Victoria, \$2,970; C. W. E. Danby, Kingston, Ont., \$2,405; T. E. Dancy, Montreal, \$7,220; J. A. Dauphinee, Toronto, \$1,000; K. G. S. Davidson, Winnipeg, \$2,410; V. D. Davidson, Saint John, N.B., \$3,300; J. P. Davies, Huntsville, Ont., \$2,401.85; C. S. Day, Toronto, \$2,100; A. S. Dekaban, Montreal, \$1,050; J. A. Delaney, Summerside, P.E.I., \$2,401; M. R. Dickey, Vancouver, \$5,700; J. C. Dickson, Montreal, \$2,635; R. C. Dickson, Toronto, \$3,825; J. G. Dillane, Hamilton, Ont., \$1,800; J. J. Dinan, Montreal, \$1,300; R. W. Dingwall, Kingston, Ont., \$1,005; J. A. Donahoe, Truro, N.S., \$2,061; S. O. Dowling, Winnipeg, \$3,985; J. L. Downey, Winnipeg, \$2,035; P. F. Doyle, Ottawa, \$2,450; J. C. Drummond, Saskatoon, Sask., \$1,865; G. N. Duolos, Montreal, \$6,020; J. D. Duffin, Calgary, Alta., \$5,400; J. S. Dunbar, Montreal, \$1,040; A. G. Duncan, Calgary, Alta., \$2,525; F. A. Dunsworth, Halifax, \$2,400.

D. C. Eaglesham, Toronto, \$2,175; A. J. Elliott, Toronto, \$1,200; H. Elliott, Montreal, \$6,080; J. A. Elliott, Vancouver, \$4,300; E. Emanuel, Montreal, \$5,225; J. C. Emmett, Toronto, \$1,640; N. J. England, London, Ont., \$1,745; G. H. Evoy, Winnipeg, \$2,550.

R. F. Farquharson, Toronto, \$1,100; G. E. Faulds, London, Ont., \$1,060; G. V. Faulkner, Belleville, Ont., \$1,714.50; P. D. Ferguson, Whycomagh, N.S., \$1,356.15; H. Fine, Toronto, \$1,500; J. A. Finley, Saint John, N.B., \$3,255; C. M. Fisher, Montreal, \$1,275; D. J. Fitz-Osborne, Vancouver, \$2,800; A. A. Fletcher, Toronto, \$3,455; R. O. Flett, Winnipeg, \$2,200; R. R. Forsey, Montreal, \$1,300; J. Fortier, Quebec, \$1,660; D. M. Foster, Guelph, Ont., \$1,156; J. L. Fowler, Toronto, \$1,960; J. M. Fowler, Vancouver, \$1,930; J. R. Fowler, Toronto, \$1,500; G. H. Francis, Vancouver, \$3,358; W. A. Fraser, Vancouver, \$5,175; L. B. Fratkan, Vancouver, \$2,025.

E. D. Gagnon, Montreal, \$2,600; C. M. Gardner, Montreal, \$6,595; J. D. Gauthier, Shippigan, N.B., \$3,018; J. H. Geddes, London, Ont., \$3,480; M. E. Geissinger, Edmonton, \$3,650; J. Gelinias, Outremont, Que., \$1,640.75; J. Gerrie, Montreal, \$5,200; A. Gibson, Winnipeg, \$3,925; J. E. Gibson, Kingston, Ont., \$2,460; J. W. Gibson, Sault Ste. Marie, Ont., \$1,619; J. A. L. Gilbert, Moose Jaw, Sask., \$1,244.40; G. Gill, Montreal, \$3,925; J. E. Gimby, Sault Ste. Marie, Ont., \$1,166; A. R. Gordon, Winnipeg, \$2,560; S. D. Gordon, Toronto, \$5,750; C. L. Gosse, Halifax, \$3,675; J. Gosselin, Quebec, \$4,800; C. E. G. Gould, Vancouver, \$3,500; A. J. Grace, London, Ont., \$1,175; A. F. Graham, Toronto, \$3,775; D. A. Graham, Toronto, \$3,825; D. C. Graham, Toronto, \$2,600; J. H. Graham, Ottawa, \$1,930; J. W. Graham, Toronto, \$1,000; R. W. Graham, Ottawa, \$2,500; W. Graham, Toronto, \$1,710; C. C. Gray, Toronto, \$3,775; J. Greenblatt, Ottawa, \$1,480; R. A. Gregory, Saint John, N.B., \$2,265; H. G. Grieve, Victoria, \$3,735; M. E. Griffiths, Vancouver, \$4,155; L. P. Guertin, Montreal, \$1,250; G. F. Guest, North Bay, Ont., \$1,986; C. H. Gundry, Vancouver, \$2,200; B. L. Guyatt, London, Ont., \$1,160.

A. R. Hagerman, Toronto, \$1,800; H. C. Hagyard, Perth, Ont., \$1,520; H. C. Hair, Toronto, \$1,475; G. W. Halpenny, Montreal, \$6,010; J. D. Hamilton, Kingston, Ont., \$1,810; W. F. Hancock, Fort Qu'Appelle, Sask., \$1,071; P. W. Hardie, Hamilton, Ont., \$4,895; B. C. Hardy, Toronto, \$2,000; R. R. Harper, New Westminster, B.C., \$2,410; R. J. Harris, Toronto, \$2,414; J. P. Harshman, Toronto, \$1,380; P. P. Hauch, London, Ont., \$7,200; E. G. Hawes, Saskatoon, Sask., \$2,480; W. A. Hawke, Toronto, \$1,835; R. T. Hayes, Saint John, N.B., \$1,740; T. G. Heaton, Toronto, \$3,360; R. Henderson, Montreal, \$1,300; A. Z. Henry, Toronto, \$1,017; H. H. Hepburn, Edmonton, \$3,925; J. D. Hermann, Ottawa, \$6,050; O. Herscovitch, Montreal, \$1,788; B. L. Hession, London, Ont., \$1,275; H. Hetherington, Toronto, \$3,928; C. D. Hewett, Vancouver, \$2,100; J. C. Hill, Orillia, Ont., \$3,588; W. H. P. Hill, Montreal, \$6,535; J. H. B. Hilton, Ottawa, \$2,425; H. A. Himel, Toronto, \$3,390; F. S. Hobbs, Vancouver, \$1,300; G. E. Hobbs, London, Ont., \$2,630; M. F. Hogan, St. John's, \$2,499; D. J. Holderoff, Havelock, Ont., \$1,760.67; G. A. Holland, Montreal, \$1,175; L. G. Holland, Halifax, \$3,825; T. E. Holland, Winnipeg, \$2,400; C. Hollenberg, Winnipeg, \$2,500; G. F. Homer, Vancouver, \$6,000; B. H. Hopkins, Kingston, Ont., \$3,000; W. K. House, Halifax, \$1,925; A. B. Houston, Winnipeg, \$2,600; G. Houston, Charlottetown, \$4,810; S. W. Houston, Kingston, Ont., \$3,000; D. R. S. Howell, Halifax, \$1,222; J. E. Howes, Peterboro, Ont., \$1,723.50; J. Howlett, Montreal, \$3,910; J. A. Huard, Montreal, \$2,640; F. Hudon, Quebec, \$1,200; A. R. Huggard, Vancouver, \$3,350; F. N. Hughes, Toronto, \$2,040; E. R. Humphrey, Ajax, Ont., \$2,435; C. W. Hunter, Vancouver, \$1,470; H. H. Hyland, Toronto, \$2,525.

P. E. Ireland, Toronto, \$2,400; G. T. Irvine, Saskatoon, Sask., \$2,250; L. G. Israel, Sydney, N.S., \$1,568; B. A. Jackson, Saskatoon, Sask., \$5,080; A. Jacques, Quebec, \$2,100; C. H. Jaimet, Hamilton, Ont., \$1,607; F. L. Jamieson, Winnipeg, \$2,190; T. R. Jarratt, Paris, Ont., \$1,310.85; G. Jarry, Montreal, \$4,625; S. Jauvoish, Winnipeg, \$2,750; F. C. Jennings, Saint John, \$5,018; H. N. Jennings, Calgary, Alta., \$1,060; L. G. Johnson, Montreal, \$2,435; D. W. B. Johnston, London, Ont., \$4,800; K. B. Johnston, Montreal, \$1,175; R. A. Johnston, London, Ont., \$1,750; R. K. Johnston, Calgary, Alta., \$2,750; A. Jolicœur, Quebec, \$3,150; C. M. Jones, Halifax, \$3,410; E. A. Jones, Vancouver, \$2,280; W. F. Jones, Toronto, \$1,930; W. M. Jones, Bathurst, N.B., \$1,064; L. de G. Joubert, Montreal, \$1,860; G. H. C. Joynt, Toronto, \$1,354; W. M. Judd, Havelock, Ont., \$1,247.25.

S. Kaplan, Vancouver, \$2,200; J. F. Keays, Newcastle, N.B., \$2,580.20; G. W. A. Keddy, Saint John, N.B., \$5,000; R. F. Kewill, Toronto, \$2,600; W. S. Keith, Toronto, \$3,025; H. I. Kellam, Ottawa, \$4,365; G. C. Kelly, Hamilton, Ont., \$1,520; J. R. Kelly, Edmonton, \$2,525; A. Kennedy, Georgetown, P.E.I., \$1,905.94; A. S. Kennedy, Hamilton, Ont., \$1,350; F. S. Kennedy, London, Ont., \$1,676; J. C. Kennedy, London, Ont., \$1,817.50; S. G. Kenning, Vancouver, \$3,670; J. Kershman, Montreal, \$3,900; J. M. Kilgour, Winnipeg, \$2,650; A. S. Kirkland, Saint John, N.B., \$3,000; G. H. Kitchen, Toronto, \$1,275; T. A. Knowling, St. John's, \$2,560; P. M. Knox, Moncton, N.B., \$1,008; S. Kobrinsky, Winnipeg, \$1,787; W. G. Krauser, Montreal, \$2,610.

M. J. P. Labreque, Montreal, \$2,600; J. M. Laframboise, Ottawa, \$4,260; W. J. Lamond, Sydney Mines, N.S., \$2,564.76; C. H. Lamontagne, Montreal, \$2,837.50; C. E. Lamoureux, Montreal, \$1,525; G. B. Lane, Timmins, Ont., \$1,313; C. K. Langford, Saskatoon, Sask., \$5,045; R. G. Langston, Vancouver, \$3,758; A. W. Lapin, Montreal, \$2,800; G. C. Large, Vancouver, \$2,775; P. Larivière, Montreal, \$3,925; J. L. Larochelle, Quebec, \$2,340; G. Lea, Charlottetown, \$1,200; S. Leblond, Quebec, \$5,030; G. Leclerc, Montreal, \$1,300; E. J. Lehman, Ottawa, \$1,255; P. O. Lehmann, Vancouver, \$5,210; R. R. Lemieux, Montreal, \$4,680; W. Leslie, Halifax, \$2,700; F. Letarte, Quebec, \$3,600; M. R. Levey, Edmonton, \$2,600; I. Levy, Hamilton, Ont., \$1,235; A. S. Lewis, St. John's, \$1,620.75; J. A. Lewis, London, Ont., \$5,860; E. A. Linell, Toronto, \$1,100; L. N. Little, Ottawa, \$1,350; G. Loignon, Montreal, \$3,990; A. J. Longmore, Regina, \$3,910; A. J. Losier, Chatham, N.B., \$1,561.50; L. Lowenstein, Montreal, \$1,425; H. E. D. Lowry, North Bay, Ont., \$1,679; S. M. Luginsky, Winnipeg, \$1,330; A. E. Lundon, Montreal, \$4,775.

M. G. MacAulay, Edmonton, \$2,958; P. N. MacDermot, Montreal, \$3,925; F. B. MacDonald, Sydney, N.S., \$1,409; H. M. MacDonald, Oshawa, Ont., \$1,520.32; I. MacDonald, Toronto, \$7,180; R. M. MacDonald, Halifax, \$5,200; S. A. MacDonald, Montreal, \$2,610; J. A. K. MacDonell, Winnipeg, \$2,570; J. A. MacFarlane, Toronto, \$1,050; G. K. MacIntosh, Halifax, \$1,178; H. R. MacIntyre, Toronto, \$2,125; D. J. MacKenzie, Toronto, \$2,925; K. A. MacKenzie, Halifax, \$3,000; W. C. MacKenzie, Edmonton, \$3,680; W. B. MacKinnon, Winnipeg, \$1,460; R. D. MacLaren, Vancouver, \$1,840; D. R. MacLean, Sydney Mines, N.S., \$1,193; J. T. MacLean, Montreal, \$2,950; D. A. MacLennan, Campbellton, N.B., \$2,025; F. J. McLeod, Inverness, N.S., \$1,520; J. H. MacMillan, Grimsby, Ont., \$1,617.70; E. MacNaughton, Montreal, \$6,000; F. L. MacPhail, Montreal, \$1,300; J. A. MacPhee, Summerside, P.E.I., \$3,060; A. W. MacPherson, Toronto, \$3,480; F. S. MacPherson, Edmonton, \$2,195; J. J. MacPherson, Campbellton, N.B., \$1,084; L. MacPherson, East Saint John, N.B., \$2,480; V. O. Mader, Halifax, \$4,650; G. Mailoux, Montreal, \$1,600; A. K. Mainse, Athens, Ont., \$1,402.60; G. M. Malone, Regina, \$2,618; G. W. Manning, London, Ont., \$2,450; R. B. Marchildon, Mattawa, Ont., \$2,578; J. P. G. Maroosie, Oshawa, Ont., \$1,048; M. R. Marshall, Edmonton, \$1,300; L. P. E. Martin, Montreal, \$1,300; R. B. Martin, Regina, \$3,900; S. J. Martin, Montreal, \$1,300; W. M. Martyn, Toronto, \$2,920; A. T. Mathers, Winnipeg, \$3,588.50; F. A. D. Mathewson, Winnipeg, \$3,100; H. T. McAlpine, London, Ont., \$1,810; K. McSkille, Toronto, \$1,175; J. G. McBroom, Kingston, Ont., \$2,050; H. W. D. McCart, Toronto, \$3,560; G. E. McCartney, Winnipeg, \$3,010; A. B. McClinton, Timmins, Ont., \$2,351.07; A. W. McCulloch, Winnipeg, \$3,325; A. C. McCurrach, Vancouver, \$1,500; D. W. McDonald, Montreal, \$2,385; D. S. McEwen, Winnipeg, \$1,175; A. F. McGill, Victoria, \$3,070; A. D. McGregor, Truro, N.S., \$1,442; F. R. McGregor, Montreal, \$1,416; C. A. McIntosh, Montreal, \$3,925; D. O. McIntyre, Toronto, \$1,181; J. M. McIntyre, Montreal, \$3,570; S. G. McIsaac, Glace Bay, N.S., \$1,136; R. McKenna, Montreal, \$2,625; D. D. McKercher, Ottawa, \$1,800; A. D. McLagan, Preston, Ont., \$1,336.45; A. M. McLeod, Toronto, \$1,075; J. J. A. McLurg, Regina, \$1,505; F. R. McManus, Calgary, Alta., \$1,080; J. C. S. McMullen, Fredericton, \$1,543; G. J. McMurtry, Regina, \$3,000; A. M. McNabb, Ottawa, \$5,174; D. L. McRae, Montreal, \$1,300; N. F. A. McSweeney, Saskatoon, Sask., \$1,140; D. S. McVicker, Deseronto, Ont., \$1,811.50; J. C. Meakins, Montreal, \$1,300; J. F. Meakins, Montreal, \$2,610; H. Mendelson, Montreal, \$1,076.50; W. S. Metzler, Toronto, \$1,396; F. H. H. Mewburn, Edmonton, \$2,535; W. W. Middleton, London, Ont., \$1,125; B. F. Miller, Halifax, \$1,200; F. L. Miller, Fredericton, \$2,207; G. Miller, Montreal, \$2,625; J. C. Miller, Quebec, \$4,800; M. S. Miller, Calgary, Alta., \$2,595; J. R. F. Mills, Toronto, \$2,100; S. Mirsky, Ottawa, \$4,553; D. S. Mitchell, Montreal, \$5,305; H. Mitchell, Montreal, \$3,900; W. E. Mitchell, Victoria, \$2,310; A. E. Moll, Montreal, \$3,910; M. Mongeau, Montreal, \$1,700; A. H. Moore, North Bay, Ont., \$2,730; C. H. Moore, Victoria, \$2,830; D. F. Moore, Saskatoon, Sask., \$2,596.30; E. F. Moores, St. John's, \$2,102; D. B. Moran, Toronto, \$2,805; R. A. Moreash, Berwick, N.S., \$1,211.47; J. R. E. Morgan, Peterborough, Ont., \$1,541; E. Morin, Montmorency, Que., \$4,823; J. E. Morin, Quebec, \$1,800; M. E. Morrison, Antigonish, N.S., \$1,004; L. R. Morse, Saint John, N.B., \$5,200; P. W. Morse, Vancouver, \$3,725; H. Mortimer, Montreal, \$2,600; A. C. Morton, Montreal, \$3,520; G. K. Morton, Edmonton, \$2,270; H. S. Morton, Montreal, \$2,600; H. T. R. Mount, Ottawa, \$1,161; K. F. Mueller, Toronto, \$1,218; L. M. Mullen, Calgary, Alta., \$1,200; J. S. Munro, North Sydney, N.S., \$1,168.05; H. B. Murphy, St. John's, \$2,420; W. A. Murray, Halifax, \$1,300; H. A. Myers, Amherst, N.S., \$1,386.50.

G. F. Nelson, Saskatoon, Sask., \$2,075; J. E. Nichol, Ottawa, \$4,810; M. Nicholson, Amherst, N.S., \$1,666; E. P. Nonemaker, Halifax, \$2,250; H. Norman, Toronto, \$2,250; H. D. O'Brien, Halifax, \$3,100; M. O'Connor, Kingston, Ont., \$2,450; R. N. Ogilvie, Fredericton, \$3,228; J. B. O'Reilly, St. John's, \$1,905; H. L. Ormsby, Toronto, \$1,500; H. Orr, Edmonton, \$2,603; H. Ostry, Calgary, Alta., \$3,925; A. A. Overholt, Brantford, Ont., \$1,056.65.

J. H. Palmer, Montreal, \$4,135; R. A. Palmer, Vancouver, \$2,577; P. Panneton, Montreal, \$1,325; B. Paradis, Quebec, \$2,410; H. G. Parkin, Apsley, Ont., \$1,019; J. L. Parnell, Vancouver, \$2,810; J. C. Paterson, London, Ont., \$5,045; J. F. Paterson, Toronto, \$3,835; J. W. Patrick, Westmount, Que., \$2,625.50; C. J. Pattee, Montreal, \$2,410; W. W. Patton, Glace Bay, N.S., \$1,581; E. B. Paul, Nanapanee, Ont., \$1,118; C. B. Peirce, Montreal, \$2,600; W. G. Penfield, Montreal, \$3,900; G. F. Pennal, Toronto, \$3,000; M. B. Perrin, Winnipeg, \$3,240; J. L. Peticlerc, Quebec, \$5,920; E. A. Petrie, Saint John, N.B., \$3,000; E. W. Pickard, Winnipeg, \$4,200; M. M. Pierce, Winnipeg, \$3,885; R. E. G. Place, Montreal, \$2,580; J. M. Pollock, Avonmore, Ont., \$1,012; C. H. Pottle, St. John's, N.B., \$1,818; H. C. Powell, Vancouver, \$2,400; A. Powers, Ottawa, \$2,840; I. C. Price, London, Ont., \$2,361; R. S. Purkis, Vancouver, \$3,040; L. J. Quinn, Montreal, \$1,325.

L. R. Rabson, Winnipeg, \$3,660; C. R. Rapp, Toronto, \$1,475; H. C. Read, Halifax, \$2,140; R. H. B. Reed, Vancouver, \$3,700; C. S. Rennie, Vancouver, \$2,300; C. R. Rice, Winnipeg, \$1,210; J. C. Richardson, Toronto, \$3,375; R. W. Richardson, Winnipeg, \$2,400; J. A. Ritchie, Halifax, \$1,440; J. A. Roach, New Waterford, N.S., \$1,003.60; P. Robb, Montreal, \$4,150; J. M. P. E. Robert, Montreal, \$5,875; C. A. Roberts, St. John's, \$1,027; H. R. Robertson, Vancouver, \$6,235; R. Robertson, Vancouver, \$5,285; S. F. Robertson, Toronto, \$1,080; R. B. Robertson, Hamilton, Ont., \$1,500; W. L. Robinson, Toronto, \$1,675; R. Robitaille, Montreal, \$2,430; C. J. Robson, Toronto, \$2,040; D. E. Rodger, Regina, \$6,525; J. D. Roger, Ottawa, \$2,225; J. P. Roger, Quebec, \$3,925; B. Rose, Montreal, \$4,200; C. C. Ross, London, Ont., \$6,020; E. F. Ross, Halifax, \$3,000; O. Rostrup, Edmonton, \$2,735; T. J. Roulston, Regina, \$2,610; J. Rousseau, Quebec, \$2,730; W. A. Rowland, Toronto, \$3,840; J. Roy, Montreal, \$1,744; S. D. Rusen, Winnipeg, \$3,610; J. L. Russell, Toronto, \$3,800; W. H. Russell, Toronto, \$2,445; W. G. Rutherford, Winnipeg, \$2,940; J. R. Ryan, Springhill, N.S., \$1,011.25; H. E. Rykert, Toronto, \$3,510.

J. D. E. St. Victor, Quebec, \$2,410; J. C. Samis, Ottawa, \$3,600; T. T. Samis, Toronto, \$1,530; E. P. Scarlett, Calgary, Alta., \$2,350; A. A. Scharf, Saskatoon, Sask., \$1,340; C. Schneiderman, Montreal, \$2,860; C. B. Schoemperlen, Winnipeg, \$3,746; D. L. Scott, Winnipeg, \$2,230; G. D. Scott, Kingston, Ont., \$2,460; H. Scott, Vancouver, \$1,470; W. H. Scott, Edmonton, \$2,625; R. Scott-Moncreiff, Victoria, \$2,812; T. Seddon, Saskatoon, Sask., \$4,330; G. Shanks, Vancouver, \$3,925; J. G. Shannon, Montreal, \$6,040; L. Shapiro, Montreal, \$3,900; A. G. Shaw, Toronto, \$1,760; T. M. Sieniewicz, Halifax, \$2,400; S. Silver, Saint John, N.B., \$5,050; H. Silverstein, Toronto, \$1,990; P. Simard, Cap de la Madeleine, Que., \$5,075; W. W. Simpson, Vancouver, \$5,950; H. A. Sims, Ottawa, \$2,909; J. M. Sinclair, Victoria, \$3,235; J. Sirois, Quebec, \$1,655; F. L. Skinner, Vancouver, \$2,475; W. L. Sloan, Vancouver, \$6,000; W. D. Small, Vancouver, \$1,530; A. G. Smith, North Bay, Ont., \$1,102; D. B. Smith, Hastings, Ont., \$1,444.85; H. O. Smith, Vancouver, \$3,040; R. L. Smith, Halifax, \$2,725; J. Sommers, Toronto, \$6,875; C. J. Sparrow, Reserve Mines, N.S., \$1,843; J. M. Spence, Toronto, \$1,400; E. W. Spencer, Saskatoon, Sask., \$5,075; S. H. Spencer, Toronto, \$1,062; E. G. Spooner, Regina, \$3,017.95; H. J. Spooner, Regina, \$2,600; A. H. Squires, Toronto, \$2,575; J. G. Stapleton, Hamilton, Ont., \$10,386; L. C. Steeves, Halifax, \$5,200; M. M. Stein, Toronto, \$1,943.92; H. H. Stephens, Calgary, Alta., \$1,200; E. Stephenson, Winnipeg, \$4,757; L. G. Stern, Montreal, \$2,130; W. D. Stevenson, Halifax, \$2,405; N. R. Stewart, Vancouver, \$3,010; R. H. Stoddard, Halifax, \$3,610; A. B. Stokes, Toronto, \$1,275; D. W. Stoneman, Toronto, \$1,321; J. G. Strachan, Toronto, \$2,375; M. Straker, Montreal, \$3,910; G. Stranks, Vancouver, \$2,800; B. C. Sutherland, Hamilton, Ont., \$1,200; W. H. Sutherland, Vancouver, \$2,485; M. Swalsky, Montreal, \$2,093; D. Swartz, Winnipeg, \$5,205; K. D. Symington, Calgary, Alta., \$2,125.

A. C. Tait, St. John's, \$1,405; W. R. Taylor, Vancouver, \$3,675; A. G. Tellson, Burford, Ont., \$1,330; R. Therrien, Quebec, \$2,200; A. T. Thom, Montreal, \$3,925; C. A. Thompson, London, Ont., \$3,600; F. G. Thompson, Clinton, Ont., \$1,192.75; J. L. Thompson, Saint John, N.B., \$1,380; D. M. Thomson, Ottawa, \$5,350; F. B. Thomson, Vancouver, \$3,650; R. K. C. Thomson, Edmonton, \$4,220; W. A. Thomson, Regina, \$2,280; J. W. Tice, Hamilton, Ont., \$1,510; A. R. Tilley, Toronto, \$1,350; W. A. Tillman, London, Ont., \$1,110; P. K. Tisdale, Winnipeg, \$5,230; T. L. Torrance, Orillia, Ont., \$1,540.55; H. W. Tougas, Montreal, \$5,275; J. C. Trainor, Port Hawkesbury, N.S., \$1,073; J. A. Traynor, Vancouver, \$2,525; L. Tremblay, Quebec, \$2,970; F. R. Tucker, Winnipeg, \$2,300; G. N. Tucker, Edmonton, \$2,600; A. Turnbull, Vancouver, \$6,000; D. J. Twiss, Brantford, Ont., \$1,441; P. L. Tye, Milverton, Ont., \$1,464.50; S. Vaisrub, Winnipeg, \$3,600; J. Vasquez-Cruz, Montreal, \$2,490; C. E. Vaughan, Hamilton, Ont., \$10,277.50; A. M. Vineberg, Montreal, \$2,600; C. H. Vrooman, Vancouver, \$3,350.

J. A. L. Walker, Montreal, \$3,510; J. E. Walker, Vancouver, \$4,625; C. A. Wallace, Elora, Ont., \$1,571.50; S. Y. Walsh, Peterborough, Ont., \$1,458.80; H. M. Warner, Kingston, Ont., \$2,500; A. J. Warren, Vancouver, \$4,200; C. H. Watson, Toronto, \$2,110; M. C. Watson, Toronto, \$1,775; G. O. Watts, Weston, Ont., \$3,600; H. M. Watts, Saint John, N.B., \$4,800; G. A. Waugh, Winnipeg, \$2,065; O. S. Waugh, Winnipeg, \$4,830; T. R. Waugh, Montreal, \$1,500; A. C. H. Wensley, Saskatoon, Sask., \$1,607; R. E. Weston, Tillsonburg, Ont., \$1,167.45; D. Wheeler, Winnipeg, \$2,260; E. P. White, Kingston, Ont., \$1,800; H. E. White, Vancouver, \$1,440; N. D. White, Kingston, Ont., \$1,800; D. M. Whitelaw, Vancouver, \$2,600; A. N. Whiteside, Saint John, N.B., \$4,640; W. C. Whiteside, Edmonton, \$2,850; D. W. Whyte, Ottawa, \$1,726.50; A. L. Wilkie, Montreal, \$1,300; R. E. Will, Toronto, \$3,875; C. D. G. Williams, Toronto, \$1,100; L. J. Williams, Vancouver, \$3,600; C. L. Wilson, Montreal, \$3,130; D. R. Wilson, Edmonton, \$2,135; D. T. Wilson, Fredericton, \$2,524; J. R. Wilson, Vancouver, \$2,100; R. Wilson, Vancouver, \$3,825; T. C. Wilson, Edmonton, \$3,900; W. M. G. Wilson, Vancouver, \$5,550; R. G. Winram, Winnipeg, \$2,070; D. K. Wise, Toronto, \$1,080; H. S. Wismer, London, Ont., \$6,200; M. A. Wittick, Burks Falls, Ont., \$2,907.60; E. Wolstein, Ottawa, \$3,179.50; F. M. Woolhouse, Montreal, \$5,200; H. P. Wright, Montreal, \$2,645; W. R. Wright, Fredericton, \$1,259; N. M. Wrong, Toronto, \$1,425.

S. A. Yaffe, Hamilton, Ont., \$2,240; H. G. Young, Moose Jaw, Sask., \$1,035; S. Young, Regina, \$6,000; L. Zacks, Peterborough, Ont., \$1,551; C. Zeldowicz, Vancouver, \$5,550.

DEPARTMENT OF VETERANS AFFAIRS

ZZ-53

Housing Contracts of \$5,000 or over

MULTIPLE HOUSING PROJECTS ON WHICH PAYMENTS HAVE BEEN MADE

QUEBEC DISTRICT

Contractor	Contract No.	No. of Houses, etc.	Location	Estimated Amount of Contract	Payments 1949-50	Payments to date
				\$ cts.	\$ cts.	\$ cts.
Lakeshore Construction Co.....	Que/36P	Roads and ditches	Baie d'Urfe....	8,355 00	7,855 00	7,855 00
(b) C. O. Boisvert.....	Que/65P	17	Boucherville....	194,578 80	5,597 83	115,485 76
A. F. Kilgore.....	Que/301P	Reservoir	Deschenes.....	8,446 13	3,273 13	8,446 13 (f)
Concrete Waterproofing & Restoration Limited.	Que/12P	Repairs	Pointe Claire...	7,000 00	7,000 00	7,000 00 (f)
Canadian Johns Manville	Que/12P	Repairs	" ..	10,250 00	10,250 00	10,250 00 (f)
" "	"	"	" ..	62,100 00	62,100 00	62,100 00 (f)
" "	"	"	" ..	5,449 00	5,449 00	5,449 00 (f)
(b) L. G. Ogilvie Co. Ltd.....	"	100	" ..	840,000 00	.....	817,827 48

EASTERN ONTARIO DISTRICT

(b) Frontenac Construction Co. Ltd.....	O/408P	8	Belleville.....	67,166 00	1,880 72Cr.	67 166 00 (f)
(a) Bruce De Santi Contracting Co.....	O/232P	Grease traps	Bowmanville...	532 00	532 00	532 00 (f)
(b) Frontenac Construction Co. Ltd.....	O/9007P	10	Campbellford...	76,806 13	1,425 75Cr.	76,806 13 (f)
(a) Schuett Construction Co..	O/411P	Pumphouse equipment	Kingston.....	9,487 22	1,603 22	9,487 22 (f)
(a) Bruce De Santi Contracting Co.....	O/227P	Grease traps	Newtonbrook...	10,134 00	10,134 00	10,134 00 (f)
(a) " "	O/240P	"	"	3,990 00	3,990 00	3,990 00 (f)
(a) " "	O/230P	"	Oshawa.....	1,995 00	1,995 00	1,995 00 (f)
(b) Frontenac Construction Co. Ltd.....	O/230P	15	" ..	118,626 12	1,026 80	118,626 12 (f)
(a) Town of Pembroke.....	O/466P	Roads, water and sewers	Pembroke.....	8,500 00	.....	3,825 00
(a) Bruce De Santi Contracting Co.....	O/259P	Grease traps	Port Hope.....	532 00	532 00	532 00 (f)
(b) Frontenac Construction Co. Ltd.....	O/259P	4	" ..	32,415 90	2,869 71	32,415 90 (f)
(a) Nepean Township.....	O/463P	Roads	Rideau View...	12,608 16	.....	12,608 16 (f)
(a) Bruce De Santi Contracting Co.....	O/152P	Grease traps	Sault Ste Marie	3,990 00	3,990 00	3,990 00 (f)
(a) Beamish Construction Co.	O/109P	Roads	Scarboro.....	14,845 75	14,845 75	14,845 75 (f)
(a) Bruce De Santi Contracting Co.....	O/63P	Underdrainage and disposal beds	" ..	6,272 00	435 20	6,272 00 (f)
(a) " "	O/38P	Grease traps	" ..	3,186 00	3,186 00	3,186 00 (f)
(b) Frontenac Construction Co. Ltd.....	O/38P	106	" ..	840,661 46	1,197 17Cr.	840,661 46 (f)
(a) Bruce De Santi Contracting Co.....	O/147P	Grease traps	Weston.....	16,359 00	16,359 00	16,359 00 (f)
(a) " "	O/288P	"	Whitby.....	665 00	665 00	665 00 (f)
(b) Frontenac Construction Co. Ltd.....	"	5	" ..	42,038 06	607 13	42,038 06 (f)
(a) Bruce De Santi Contracting Co.....	O/162P	Grease traps	Willowdale.....	4,678 00	4,678 00	4,678 00 (f)
(b) Hill-Clark-Francis Ltd...	O/162P	50	" ..	385,197 12	4,650 00	385,197 12 (f)

Housing Contracts of \$5,000 or over—*Concluded*MULTIPLE HOUSING PROJECTS ON WHICH PAYMENTS HAVE BEEN MADE—*Concluded*

WESTERN ONTARIO DISTRICT

Contractor	Contract No.	No. of Houses, etc.	Location	Estimated Amount of Contract	Payments 1949-50	Payments to date
				\$ cts.	\$ cts.	\$ cts.
(a) R. A. Blyth and Company	OL/154P	Roads and driveways	Burlington.....	23,430 61	23,430 61	23,430 61 (f)
" "	OL/143P	"	Chatham.....	5,642 32	5,642 32	5,642 32 (f)
" "	OL/228P	"	Galt.....	19,933 53	8,682 69	19,933 53 (f)
" "	OL/238P	Roads	Guelph.....			
" "	OL/276P	"	Kitchener.....			
" "	OL/95P	"	Woodstock.....	8,999 55	890 92	8,999 55 (f)
" "	OL/134P	"	".....			
" "	OL/235P	"	Stratford.....			
(b) Hill-Clark-Francis Ltd. . .	OL/21P					
" "	OL/22P					
" "	OL/26P					
" "	OL/27P	99	London.....	751,022 26	2,100 00	751,022 26 (f)
" "	OL/45P					
" "	OL/86P					
(b) Hannah Construction Company.....	OL/113P	Roads	Niagara Falls..	21,899 04	9,159 96	21,899 04(f)
(a) Beamish Construction Company.....	OL/123P	"	Port Colborne..	9,800 00	980 00	9,800 00 (f)

ALBERTA DISTRICT

City of Calgary.....	A/363P	Water and sewer	Calgary.....	41,141 85	625 00	41,141 85 (f)
(e) Beckett, E. E.....	A/451P	12	Edmonton.....	80,102 88	49 86	80,102 88 (f)
(e) Killips, E. B.....	A/447P	23	".....	160,167 06	231 79	160,167 06 (f)
(e) McKee, J. W.....	A/450P	8	".....	48,904 19	70 60	48,904 19 (f)
(e) United Builders.....	A/449P	6	".....	43,553 32	19 99	43,553 32 (f)

(a) Firm price.

(b) Contracts awarded on a basis of cost, plus fixed fee per house.

(c) These projects included in general contract for all houses constructed by Frontenac Construction Company Limited. The amounts shown do not include a payment of \$24,000 made in settlement of disputed balance of the account.

(d) These projects included in general contract for installation of grease traps by Bruce de Santi Contracting Company.

(e) Originally Individual House Contracts subsequently taken over by the Director, Veterans' Land Act, for completion and included under Multiple Housing Projects.

(f) Including final payment.

PUBLIC ACCOUNTS

Part III

STATEMENT OF ASSISTANCE GIVEN TO RAILWAYS BY THE GOVERNMENT OF CANADA TO MARCH 31, 1950

PUBLIC ACCOUNTS, 1949-50: PART III

See Appendix		Original Amount of Grant, Contribution, Loan or Guarantee	Amount Repaid, Transferred or Discharged	Amount Written off	Amount Outstanding in Public Accounts as at March 31, 1950	Guarantees Outstanding as at March 31, 1950
	CANADIAN NATIONAL RAILWAY SYSTEM INCLUDING PREDECESSOR COMPANIES AND CANADIAN GOVERNMENT RAILWAYS—					
A	Land Grants (Number of acres).....	5,738,192				
B	Cash Contributions—					
C	Cash Subsidies.....	\$ 44,825,027 92		\$ 44,825,027 92		
D	Capital and Construction Expenditures.....	\$ 379,976,555 20			\$ 379,976,555 20	
	Deficits and Operating Expenditures.....	\$ 589,915,251 31		\$ 589,915,251 31		
	Totals.....	\$ 1,014,716,834 43		\$ 634,740,279 23	\$ 379,976,555 20	
	Loans and Advances—					
E	Loans for Capital Expenditures and Deficits.....	\$ 733,592,151 86	\$ 89,731,593 60	\$ 265,342,423 24	\$ 378,518,135 02	
F	Loans for Betterment of and Repairs to Railway Equipment.....	1,183,592 65	1,183,592 65			
G	Railway Equipment purchased and sold to Railway under a fire-purchase agreement.....	91,872,555 87	59,025,248 84		32,847,307 03	
H	Temporary Loans and Advances including Loans made in connection with Government's Relief Program.....	1,588,870,985 18	894,600,022 66		694,270,962 52	
	Totals.....	\$ 2,415,519,285 56	\$ 1,044,601,057 75	\$ 265,342,423 24	\$ 1,105,575,804 57	
I	Stock Purchased.....	(a) \$10,000,000 00			(b) \$18,000,000 00	
J	Guarantees—					
	Loans Guaranteed as to Principal and Interest by Government.....	\$ 1,459,515,436 55	\$ 906,081,713 27			\$ 553,433,723 28
K	Loans Guaranteed as to Interest only by Government.....	216,207,141 67	200,221,966 34			6,985,175 33
	Totals.....	\$ 1,675,722,578 22	\$ 1,115,303,679 61			\$ 560,418,898 61
L	Sundry Assistance.....	\$ 58,338,242 77		\$ 41,464,522 58	\$ 16,893,720 19	
	CANADIAN PACIFIC RAILWAY COMPANY AND OTHER COMPANIES NOW COM- PRISED IN THAT SYSTEM—					
A	Land Grants (number of acres).....	32,848,477				
B	Cash Contributions—					
C	Cash Subsidies.....	\$ 24,175,757 91		\$ 24,175,757 91		
D	Capital and Construction Expenditures.....	\$ 63,452,118 34			\$ 63,452,118 34	
	Operating Expenditures.....	\$ —88,510 13		\$ —88,510 13		
	Totals.....	\$ 87,529,386 12		\$ 24,077,247 78	\$ 63,452,118 34	

STATEMENT OF ASSISTANCE GIVEN TO RAILWAYS BY THE GOVERNMENT OF CANADA TO MARCH 31, 1950—Concluded

See Appendix	—	Original Amount of Grant, Contribution, Loan or Guarantee	Amount Repaid, Transferred or Discharged	Amount Written off	Amount Outstanding in Public Accounts as at March 31, 1950	Guarantees Outstanding as at March 31, 1950
	<i>Loans and Advances—</i>					
E	Loans for Capital Expenditures and to Assure Dividends during construction.....	\$ 29,405,512 00	(c) \$29,031,612 00	.....	\$ 433,900 00	
F	Loans for Betterment of and Repairs to Railway Equipment.....	1,270,000 00	1,270,000 00	.....	
G	Railway Equipment purchased and sold to Railway under a Hire-purchase agreement.....	15,681,489 64	15,681,489 64	.....	
H	Temporary Loans and Advances including Loans made in connection with Government's Relief Program.....	8,501,922 71	7,054,700 00	.....	1,447,222 71	
	Totals.....	\$ 54,918,924 35	\$ 53,037,801 64	.....	\$ 1,881,122 71	
	<i>Guarantees—</i>					
J	Loans Guaranteed as to Principal and Interest by Government.....	\$ 75,000,000 00	\$ 75,000,000 00	.....	
L	Sundry Assistance.....	\$ 2,383,042 81	.....	\$ 2,383,042 81		
	<i>OTHER RAILWAYS—</i>					
	<i>Cash Contributions—</i>					
B	Cash Subsidies.....	\$ 7,114,435 26	.....	\$ 7,114,435 26		
C	Capital and Construction Expenditures.....	64,801,232 15	.....	.....	\$ 64,801,232 15	
D	Deficits and Operating Expenditures.....	5,183,027 81	.....	5,183,027 81		
	Totals.....	\$ 77,098,695 22	.....	\$ 12,297,463 07	\$ 64,801,232 15	

M This appendix shows a calculation of interest that would have been due on loans made to the Canadian National Railway System and Predecessor Companies for capital expenditures and deficits, had such interest been accrued on the books of the Government. The interest, however, was never taken into the accounts of the Government but interest amounting to \$830,832,597.67 was shown on the books of the Railway. The total amount of interest calculated up to December 31, 1936 was \$574,781,697.01. Any claim the Government may have for such interest was transferred to the Canadian National Railway Securities Trust as provided for by the Canadian National Railways Capital Revision Act of 1937.

(a) Amount paid by Government in acquiring 600,000 shares of the capital stock of the Canadian Northern Railway Company.

(b) Initial stated value of 1,000,000 no par value shares of the capital stock of the Canadian National Railway Company (See detailed explanation in Appendix I).

(c) Of this amount \$7,380,912 was not used for capital expenditures but represented the balance due by the Company under agreement made in 1883 for the creation of a fund to be held by the Government to guarantee a dividend of 3 per cent per annum for ten years on the Company's outstanding stock in an endeavour to assist in financing construction through the sale of additional stock. The amount on deposit with the Government was, at all times, more than sufficient to meet the payments which, under the agreement, the Government undertook to make. The obligation of the Company was fully discharged in 1886, some years in advance of its due date (See Note E to Appendix E, Page 29).

APPENDIX A

LAND GRANTS

	Authority	Number of Acres
<i>Canadian National Railway System including Predecessor Companies and Canadian Government Railways—</i>		
Canadian Northern Railway Company.....	Chapter 4, 1889 Chapter 4, 1890	3,422,528
Manitoba and Southeastern Railway Company.....	Chapter 4, 1890	680,320
Qu'Appelle, Long Lake and Saskatchewan Railway Company.....	Chapter 60, 1885 Chapter 23, 1887	(a) 1,625,344 5,728,192
<i>Canadian Pacific Railway Company and Other Companies now comprised in that System—</i>		
Alberta Railway and Irrigation Company.....	Chapter 74, 1884 Chapter 60, 1885 Chapter 22, 1887 Chapter 4, 1889 Chapter 3, 1890	1,101,712
Calgary and Edmonton Railway Company.....	Chapter 4, 1890	1,820,685
Canadian Pacific Railway Company.....	Chapter 1, 1881	(b) 25,000,000
Canadian Pacific Railway Company—Souris Branch.....	Chapter 4, 1890 Chapter 10, 1891	1,408,704
Canadian Pacific Railway Company—Pipestone Branch.....	Chapter 6, 1894	200,320
Great Northwest Central Railway Company.....	Chapter 11, 1886	320,000
Manitoba and Northwestern Railway Company.....	Chapter 60, 1885 Chapter 11, 1886	1,501,376
Manitoba and Southwestern Colonization Railway.....	Chapter 60, 1885 Chapter 10, 1891	1,396,800
Saskatchewan and Western Railway Company.....	Chapter 6, 1894	98,880
		32,848,477
Grand Total.....		(c) 38,576,669

(a) Land disposed of by original owners of Q.L.L. & S. Ry. before acquisition by Canadian Northern Interests.

(b) 6,793,014 acres of this grant were relinquished by the Canadian Pacific Railway Company in partial payment of a loan received from the Dominion Government. The land was valued at \$1.50 per acre and amounted to \$10,189,521.33. (See Appendix E).

(c) Excludes grants for right-of-way, station grounds and townsite purposes amounting to 97,988 acres.

APPENDIX B

CASH SUBSIDIES

	Authority	Date of Payment	Amount	Totals in Aid of Construction
			\$ cts.	\$ cts.
Canadian National Railway System including Predecessor Companies and Canadian Government Railways—				
Atlantic and Lake Superior Railway.....	Chap. 7, 1901	{ 1901-02 1902-03 1903-04 1904-05 1914-15 1923-24	14,800 00 52,353 98 37,000 00 42,336 86 18,449 17 —1,521 82	163,418 19
Atlantic, Quebec and Western Railway.....	{Chap. 57, 1903 Chap. 51, 1910	{ 1907-08 1908-09 1909-10 1910-11 1911-12 1912-13	64,000 00 92,672 00 208,896 00 31,334 40 91,279 60 414,618 00	902,800 00
Baie des Chaleurs Railway, Quebec.....	{Chap. 25, 1883 Chap. 8, 1884 Chap. 3, 1889	{ 1886-87 1887-88 1888-89 1889-90 1893-94	250,000 00 50,300 00 75,200 00 148,675 00 95,825 00	620,000 00
Bay of Quinte Railway.....	{Chap. 7, 1889 Chap. 43, 1906	{ 1902-03 1903-04 1906-07	19,200 00 49,920 00 72,602 45	141,722 45
Beauharnois Junction Railway.....	{Chap. 24, 1887 Chap. 2, 1893	{ 1888-89 1889-90 1895-96	54,650 00 4,250 00 3,500 00	62,400 00
Belleville and North Hastings Railway.....	{Chap. 59, 1885 Chap. 10, 1886	{ 1888-89	21,888 00	21,888 00
Brockville, Westport and Sault Ste. Marie Railway.....	{Chap. 59, 1885 Chap. 8, 1891 Chap. 4, 1894 Chap. 43, 1906	{ 1888-89 1890-91 1891-92 1906-07	45,000 00 47,400 00 12,800 00 35,600 00	140,800 00
Buctouche and Moncton Railway.....	{Chap. 10, 1886 Chap. 24, 1887 Chap. 5, 1892	{ 1886-87 1887-88 1889-90 1890-91 1893-94	40,480 00 20,573 57 4,366 00 1,600 43 34,580 00	101,600 00
Canada Atlantic Railway.....	{Chap. 59, 1885 Chap. 10, 1886 Chap. 24, 1887	{ 1885-86 1886-87 1888-89 1889-90 1890-91	48,480 00 44,384 00 9,491 20 149,812 00 30,188 00	282,355 20
Canada Eastern Railway—formerly Northern and Western Railway, N.B., including Chatham Branch Railway....	{Chap. 25, 1883 Chap. 8, 1884 Chap. 59, 1885 Chap. 10, 1886 Chap. 4, 1894 Chap. 7, 1899	{ 1885-86 1886-87 1887-88 1888-89 1889-90 1891-92 1894-95 1899-1900	128,000 00 18,200 00 159,400 00 6,300 00 100 00 24,439 84 30,400 00 8,000 00	374,839 84

APPENDIX B—Continued

CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount	Totals in Aid of Construction
			\$ cts.	\$ cts.
Canadian National Railway System, etc.—Con.				
		(1884-85	25,088 00	
		1889-90	20,000 00	
	(Chap. 8, 1884	1890-91	9,500 00	
	Chap. 8, 1891	1891-92	24,100 00	
Canadian Northern Quebec Railway—formerly Great	Chap. 2, 1893	1894-95	32,000 00	
Northern Railway, Quebec.....	Chap. 4, 1894	1895-96	32,000 00	
	Chap. 4, 1897	1898-99	32,000 00	
	Chap. 8, 1900	1900-01	345,323 11	
	Chap. 34, 1904	1902-03	37,777 20	
	Chap. 40, 1907	1907-08	256,870 40	
	Chap. 63, 1908	1908-09	55,449 60	
	Chap. 48, 1912	1909-10	164,172 29	
		1910-11	144,608 51	
		1911-12	86,468 03	
				1,265,357 14
Canadian Northern Alberta Railway.....	(Chap. 7, 1912	1913-14	2,832,024 00	
	Chap. 10, 1913	1914-15	262,080 00	
		1918-19	25,896 00	
				3,120,000 00
Canadian Northern Ontario Railway.....		(1905-06	651,264 00	
		1906-07	420,608 00	
		1907-08	244,224 00	
		1908-09	556,864 00	
	(Chap. 57, 1903	1909-10	250,982 40	
	Chap. 40, 1907	1910-11	116,889 60	
	Chap. 63, 1908	1913-14	8,948,809 47	
	Chap. 10, 1913	1914-15	2,343,335 80	
		1915-16	495,604 83	
		1916-17	358,180 41	
		1917-18	80,963 37	
		1918-19	17,909 32	
				14,485,635 20
Canadian Northern Railway, Ont., Man., and N.W.T.....	(Chap. 4, 1897	1900-01	537,600 00	
	Chap. 7, 1899	1901-02	939,891 00	
	Chap. 8, 1900	1902-03	57,485 00	
		1903-04	374,156 00	
				1,909,132 00
Canadian Northern Pacific Railway.....	Chap. 9, 1912	(1912-13	2,705,378 00	
		1913-14	2,520,281 00	
		1914-15	178,077 80	
		1915-16	244,889 57	
		1917-18	338,893 63	
				5,987,520 00
Canadian Northern Quebec Railway—formerly Chateauguay and Northern Railway.....	(Chap. 8, 1900	1903-04	191,595 00	
	Chap. 57, 1903	1905-06	116,000 00	
	Chap. 34, 1904	1906-07	84,224 75	
				391,819 75
Cape Breton Extension Railway.....	(Chap. 5, 1894	1902-03	65,280 00	
	Chap. 7, 1899	1903-04	117,120 00	
	Chap. 57, 1903	1909-10	14,400 00	
	Chap. 63, 1908			
				196,800 00
Caraquet Railway, New Brunswick.....	(Chap. 25, 1883	(1884-85	32,000 00	
	Chap. 8, 1884	1885-86	76,800 00	
	Chap. 24, 1887	1886-87	61,200 00	
		1887-88	40,050 00	
		1888-89	13,950 00	
				224,000 00
Central Ontario Railway.....		(1900-01	67,200 00	
		1907-08	76,861 36	
	(Chap. 2, 1893	1908-09	35,404 64	
	Chap. 7, 1899	1910-11	24,601 32	
	Chap. 40, 1907	1911-12	826 17	
		1913-14	969 30	
				205,862 79

APPENDIX B—Continued

CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount	Totals in Aid of Construction
			\$ cts.	\$ cts.
<i>Canadian National Railway System, etc.—Con.</i>				
Coast Line of Nova Scotia Railway (H. & S.W.).....	Chap. 4, 1897	{ 1897-98 1902-03 1903-04	90,400 00 60,000 00 9,600 00	160,000 00
Drummond County Railway, Quebec.....	{ Chap. 24, 1887 Chap. 3, 1889 Chap. 2, 1890 Chap. 5, 1892 Chap. 4, 1894	{ 1887-88 1888-89 1889-90 1890-91 1891-92 1892-93 1894-95 1898-99	15,057 00 13,815 00 12,428 00 136,000 00 5,105 00 13,435 00 92,096 00 136,000 00	423,936 00
East Richelieu Valley Railway (Q.M. & S.).....	Chap. 4, 1897	1898-99	69,952 00	69,952 00
Edmonton, Yukon and Pacific Railway.....	Chap. 40, 1907	1907-08	91,200 00	91,200 00
Elgin, Petitediac and Havelock Railway.....	{ Chap. 25, 1883 Chap. 3, 1888	{ 1885-86 1891-92	38,400 00 44,252 82	82,652 82
Fredericton and St. Mary's Bridge Company.....	Chap. 3, 1889	1888-89	30,000 00	30,000 00
Grand Trunk Railway—Victoria Bridge.....	{ Chap. 4, 1897 Chap. 12, 1898 Chap. 8, 1900	{ 1897-98 1898-99 1899-1900 1900-01	131,268 52 68,331 05 72,028 68 228,371 75	500,000 00
Grand Trunk, Georgian Bay and Lake Erie Railway.....	Chap. 2, 1893	1894-95	39,744 00	39,744 00
Grand Trunk Pacific Railway.....	Chap. 63, 1908	{ 1908-09 1909-10 1910-11	367,249 00 550,551 96 302,679 04	1,220,480 00
Great Eastern Railway, Quebec (Q.M. & S.).....	{ Chap. 24, 1887 Chap. 2, 1890 Chap. 8, 1891	{ 1886-87 1890-91 1891-92	19,200 00 16,300 00 4,845 00	40,345 00
Gulf Shore Railway, New Brunswick.....	{ Chap. 4, 1894 Chap. 4, 1897	{ 1896-97 1897-98	28,635 05 25,064 15	53,699 20
Halifax and Southwestern Railway.....	{ Chap. 57, 1903 Chap. 43, 1906	{ 1903-04 1904-05 1905-06 1906-07 1907-08	185,422 00 291,842 00 176,512 00 268,107 20 316,567 73	1,238,450 93
International Railway, N.B., formerly Restigouche and Western.....	{ Chap. 5, 1892 Chap. 4, 1894 Chap. 7, 1901 Chap. 63, 1908 Chap. 51, 1910	{ 1898-99 1899-1900 1903-04 1905-06 1906-07 1908-09 1909-10 1910-11 1915-16	32,000 00 14,930 00 30,208 00 50,070 07 51,200 00 189,849 60 187,494 40 169,536 00 791 93	726,080 00
Inverness Railway and Coal Company.....	{ Chap. 4, 1897 Chap. 7, 1901 Chap. 57, 1903	{ 1900-01 1901-02 1902-03 1903-04	132,800 00 86,800 00 91,775 53 57,170 44	368,545 97

APPENDIX B—Continued

CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount	Totals in Aid of Construction
			\$ cts.	\$ cts.
<i>Canadian National Railway System, etc.—Con.</i>				
Irondale, Bancroft and Ottawa Railway.....	{ Chap. 8, 1884 Chap. 3, 1889 Chap. 4, 1897	{ 1886-87 1892-93 1893-94 1894-95 1896-97	{ 15,000 00 17,000 00 32,000 00 32,000 00 48,000 00	144,000 00
Kingston, Napanee and Western Railway.....	{ Chap. 25, 1883 Chap. 10, 1886 Chap. 24, 1887 Chap. 5, 1892	{ 1883-84 1884-85 1889-90 1890-91 1892-93 1893-94	{ 32,000 00 57,600 00 95,744 00 7,600 00 1,856 00 13,932 80	208,732 80
Lower Laurentian Railway—Great Northern.....	{ Chap. 24, 1887 Chap. 8, 1891	{ 1886-87 1887-88 1890-91 1891-92	{ 64,430 00 28,383 00 32,003 00 92,784 00	217,600 00
Liverpool and Milton Railway (H. & S.W.).....	Chap. 40, 1907	1910-11	32,000 00	32,000 00
Lotbinière and Megantic Railway.....	{ Chap. 5, 1892 Chap. 4, 1894	{ 1893-94 1894-95 1896-97	{ 35,200 00 38,400 00 22,400 00	96,000 00
Magnetawan River Railway, Ontario.....	Chap. 7, 1901	1902-03	3,552 00	3,552 00
Middleton and Victoria Beach Railway (H. & S.W.).....	Chap. 57, 1903	{ 1904-05 1905-06 1906-07	{ 47,789 00 50,303 80 27,667 20	125,760 00
Montfort Colonization Railway—Great Northern.....	{ Chap. 5, 1892 Chap. 2, 1893 Chap. 4, 1894 Chap. 4, 1897	{ 1893-94 1894-95 1897-98 1898-99	{ 32,000 00 35,200 00 35,840 00 64,400 00	167,440 00
Montreal and Champlain Junction Railway.....	{ Chap. 59, 1885 Chap. 24, 1887 Chap. 3, 1888 Chap. 5, 1892	{ 1885-86 1887-88 1888-89 1889-90 1892-93	{ 30,000 00 16,400 00 36,700 00 5,400 00 15,100 00	103,600 00
Montreal and Province Line Railway.....	Chap. 7, 1901	1901-02	58,560 00	58,560 00
Montreal and Sorel Railway (Q.M. & S.).....	{ Chap. 59, 1885 Chap. 2, 1890	{ 1885-86 1886-87 1889-90 1890-91	{ 64,972 00 4,950 00 6,719 50 17,116 07	93,757 57
New Brunswick and Prince Edward Island Railway.....	Chap. 59, 1885	{ 1886-87 1887-88	{ 97,440 00 16,000 00	113,440 00
New Glasgow Iron, Coal and Railway Company.....	Chap. 5, 1892	{ 1892-93 1893-94 1895-96	{ 32,945 84 5,454 16 1,440 00	39,840 00
Northern and Pacific Junction Railway.....	{ Chap. 14, 1882 Chap. 25, 1883 Chap. 3, 1889 Chap. 2, 1890	{ 1884-85 1885-86 1886-87 1889-90 1890-91	{ 154,440 00 1,051,590 00 78,370 00 35,000 00 600 00	1,320,000 00

APPENDIX B—Continued
CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount	Totals in Aid of Construction
			\$ cts.	\$ cts.
Canadian National Railway System, etc.—Con.				
Nova Scotia Central Railway (H. & S.W.).....	{ Chap. 24, 1887 Chap. 3, 1888 Chap. 2, 1893	{ 1889-90 1890-91 1891-92 1898-99	219,100 00 3,300 00 8,300 00 4,500 00	235,200 00
Ontario, Belmont and Northern Railway—Marmora Rail- way and Mining Co.....	{ Chap. 2, 1893	1896-97	30,720 00	30,720 00
Oshawa Railway and Navigation Company.....	Chap. 2, 1893	1895-96	22,400 00	22,400 00
Ottawa, Arnprior and Parry Sound Railway.....	{ Chap. 5, 1892 Chap. 4, 1897 Chap. 7, 1899	{ 1893-94 1894-95 1895-96 1897-98 1898-99	101,120 00 249,280 00 80,000 00 327,232 00 22,080 00	779,712 00
Parry Sound Colonization Railway.....	{ Chap. 10, 1886 Chap. 3, 1889 Chap. 2, 1893	{ 1891-92 1892-93 1894-95 1895-96	30,400 00 28,820 00 68,780 00 24,800 00	152,800 00
Pembroke Southern Railway.....	Chap. 4, 1897	1899-1900	64,000 00	64,000 00
Port Arthur, Duluth and Western Railway.....	{ Chap. 3, 1888 Chap. 2, 1890 Chap. 5, 1892	{ 1890-91 1891-92 1892-93	87,000 00 70,075 00 114,125 00	271,200 00
Quebec Bridge Company.....	{ Chap. 7, 1899 Chap. 8, 1900	{ 1900-01 1901-02 1902-03	74,570 00 167,430 00 132,353 33	374,353 33
Quebec and Lake St. John Railway.....	{ Chap. 14, 1882 Chap. 25, 1883 Chap. 58, 1885 Chap. 10, 1886 Chap. 24, 1887 Chap. 3, 1888 Chap. 3, 1889 Chap. 2, 1890 Chap. 8, 1891 Chap. 5, 1892 Chap. 2, 1893 Chap. 4, 1894 Chap. 7, 1899 Chap. 57, 1903 Chap. 51, 1910	{ 1883-84 1884-85 1885-86 1886-87 1887-88 1888-89 1889-90 1890-91 1891-92 1892-93 1893-94 1895-96 1905-06 1906-07 1907-08 1911-12	32,000 00 37,027 00 186,745 00 202,219 00 232,013 00 19,911 00 38,440 00 70,350 00 26,222 73 76,471 77 81,600 00 3,744 00 86,016 00 67,712 00 73,472 00 27,520 00	1,261,463 50
Quebec and Saguenay Railway.....	Chap. 48, 1912	{ 1911-12 1912-13 1913-14	104,992 00 27,641 60 116,167 68	248,801 28
South Norfolk Railway.....	Chap. 24, 1887	1888-89	54,400 00	54,400 00
South Shore Railway (Q.M. & S.).....	{ Chap. 7, 1899 Chap. 8, 1900 Chap. 57, 1903 Chap. 63, 1908	{ 1899-1900 1900-01 1903-04 1904-05 1908-09 1909-10 1910-11 1911-12 1917-18	30,890 19 88,400 00 80,494 16 3,456 46 43,414 55 184,320 00 60,000 00 23,835 70 14,630 94	529,442 00

APPENDIX B—Continued

CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount		Totals in Aid of Construction	
			\$	cts.	\$	cts.
<i>Canadian National Railway System, etc.—Contc.</i>						
St. Catharines and Niagara Central Railway.....	Chap. 24, 1887	{ 1888-89 1890-91	26,640 00	11,760 00		
					38,400 00	
St. Clair Frontier Tunnel Company.....	Chap. 3, 1889	{ 1889-90 1890-91 1891-92	173,000 00 143,400 00 58,600 00			
					375,000 00	
Saint John and Quebec Railway.....	{ Chap. 48, 1912 Chap. 46, 1913	{ 1912-13 1913-14 1914-15 1917-18 1919-20	174,120 96 364,617 42 59,581 32 285,916 81 121,665 91			
					1,005,902 42	
St. Martin's Railway.....	Chap. 3, 1888	1891-92	83,612 54			
					83,612 54	
Temiscouata Railway.....	{ Chap. 14, 1882 Chap. 58, 1885 Chap. 3, 1888 Chap. 2, 1890 Chap. 5, 1892	{ 1887-88 1888-89 1889-90 1890-91 1891-92 1892-93	249,684 00 163,216 00 74,300 00 82,770 00 54,830 00 21,150 00			
					645,950 00	
Thousand Islands Railway.....	{ Chap. 3, 1880 Chap. 5, 1892 Chap. 8, 1900	{ 1889-90 1893-94 1901-02	10,400 00 14,000 00 5,440 00			
					29,840 00	
United Counties Railway (Q.M. & S.).....	{ Chap. 2, 1893 Chap. 4, 1894	{ 1893-94 1894-95 1895-96 1896-97 1897-98	88,973 00 42,728 15 52,926 85 2,700 00 1,488 00			
					188,816 00	
Waterloo Junction Railway.....	Chap. 2, 1890	1891-92	32,800 00			
					32,800 00	
York and Carleton Railway.....	{ Chap. 4, 1894 Chap. 40, 1907	{ 1901-02 1907-08	18,336 00 14,560 00			
					32,896 00	
					44,825,027 92	
<i>Canadian Pacific Railway Company and Other Companies now comprised in that System—</i>						
Alberta Central Railway.....	Chap. 46, 1913	{ 1913-14 1914-15 1915-16	119,712 00 209,768 00 75,000 00			
					404,480 00	
Algoma Eastern Railway—Manitoulin and North Shore Railway.....	{ Chap. 5, 1892 Chap. 4, 1894 Chap. 57, 1903 Chap. 48, 1911	{ 1902-03 1910-11 1912-13 1913-14 1914-15	32,000 00 68,638 72 254,089 40 179,897 01 13,022 87			
					547,648 00	
Atlantic and Northwestern Railway.....	{ Chap. 8, 1884 Chap. 58, 1885	{ 1889-90 1890-91 1891-92 1892-93 1893-94 1894-95 1895-96 1896-97 1897-98 1898-99 1899-1900 1900-01 1901-02 1902-03 1903-04 1904-05 1905-06 1906-07 1907-08 1908-09	186,600 00 186,600 00 186,600 00 186,600 00 186,600 00 186,600 00 186,600 00 186,600 00 186,600 00 186,600 00 186,600 00 186,600 00 186,600 00 186,600 00 186,600 00 186,600 00 186,600 00 186,600 00 186,600 00 186,600 00			
					3,732,000 00	

APPENDIX B—Continued

CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount	Totals in Aid of Construction
			\$ cts.	\$ cts.
Canadian Pacific Railway Company, etc.—Con.				
Canadian Pacific Railway—Crow's Nest Pass.....	Chap. 5, 1897	{ 1897-98 1898-99 1899-1900 1900-01 1901-02 1902-03	453,750 00 2,322,500 00 340,000 00 205,524 00 22,946 00 60,000 00	3,404,720 00
Canadian Pacific Railway—Dymont Branch.....	Chap. 8, 1900	1902-03	22,336 00	22,336 00
Canadian Pacific Railway—Edmonton Bridge.....	Chap. 48, 1912	1913-14	126,000 00	126,000 00
Canadian Pacific Railway—Gimli to Icelandic River.....	Chap. 46, 1913	1915-16	80,032 00	80,032 00
Canadian Pacific Railway—Kootenay and Arrowhead.....	{ Chap. 7, 1901 Chap. 34, 1904	{ 1902-03 1903-04 1904-05 1905-06	42,771 00 17,842 85 4,176 15 89,076 00	153,866 00
Canadian Pacific Railway—Moose Jaw Northwesterly.....	{ Chap. 63, 1908 Chap. 46, 1913	{ 1909-10 1911-12 1913-14	303,360 00 78,432 00 103,682 27	485,474 27
Canadian Pacific Railway—Outlook Bridge.....	Chap. 48, 1912	1913-14	115,000 00	115,000 00
Canadian Pacific Railway—Pheasant Hills Branch.....	Chap. 57, 1903	{ 1903-04 1904-05	378,624 00 56,576 00	435,200 00
Canadian Pacific Railway—Pipstone Branch.....	Chap. 7, 1899	{ 1900-01 1901-02	92,800 00 67,200 00	160,000 00
Canadian Pacific Railway—Revelstoke to Arrow Lake.....	Chap. 5, 1892	{ 1894-95 1896-97	28,000 00 52,000 00	80,000 00
Canadian Pacific Railway—Selkirk Branch.....	Chap. 7, 1901	1902-03	83,200 00	83,200 00
Canadian Pacific Railway—Staynerville Branch.....	Chap. 40, 1907	{ 1906-07 1907-08	9,600 00 3,424 00	13,024 00
Canadian Pacific Railway—Teulon to Icelandic River.....	{ Chap. 43, 1906 Chap. 48, 1912	{ 1909-10 1912-13	30,800 00 81,200 00	112,000 00
Canadian Pacific Railway—Waskada Branch.....	Chap. 8, 1900	{ 1902-03 1903-04	50,480 00 13,520 00	64,000 00
Canadian Pacific Railway—Winnipeg Beach to Gimli.....	Chap. 63, 1908	{ 1911-12 1912-13	30,176 00 4,346 43	34,522 43
Cap de la Madeleine Railway.....	Chap. 4, 1894	1896-97	7,424 00	7,424 00
Central Railway, New Brunswick.....	{ Chap. 3, 1889 Chap. 2, 1890	{ 1890-91 1898-99	75,639 00 66,761 00	142,400 00
Columbia and Kootenay Railway.....	{ Chap. 2, 1890 Chap. 5, 1892	{ 1891-92	88,800 00	88,800 00
Cornwallis Valley Railway, Nova Scotia.....	{ Chap. 24, 1887 Chap. 3, 1889	{ 1890-91 1891-92	42,670 00 2,130 00	44,800 00

APPENDIX B—Continued

CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount	Totals in Aid of Construction
			\$ cts.	\$ cts.
<i>Canadian Pacific Railway Company, etc.—Con.</i>				
Dominion Lime Company.....	Chap. 24, 1887	{ 1887-88 1888-89	11,840 00 3,520 00	15,360 00
Esquimalt and Nanaimo Railway.....	{ Chap. 6, 1884 Chap. 51, 1910 Chap. 48, 1912	{ 1885-86 1886-87 1912-13 1914-15	422,520 00 327,480 00 365,440 00 405,120 00	1,520,560 00
Fredericton and Grand Lake Coal and Railway Company.....	Chap. 48, 1912	{ 1912-13 1914-15	104,996 04 111,679 96	216,676 00
Guelph Junction Railway.....	Chap. 24, 1887	1888-89	46,000 00	46,000 00
Hereford Railway, Quebec.....	{ Chap. 10, 1886 Chap. 3, 1889	{ 1888-89 1889-90	63,900 00 91,300 00	155,200 00
International Railway, Quebec.....	{ Chap. 25, 1883 Chap. 2, 1890	{ 1883-84 1887-88 1889-90	144,000 00 8,960 00 3,840 00	156,800 00
Kettle Valley Railway.....	{ Chap. 43, 1906 Chap. 48, 1912 Chap. 46, 1913	{ 1907-08 1911-12 1912-13 1913-14 1914-15 1915-16 1916-17	97,771 52 148,800 00 107,138 40 699,389 60 369,497 28 460,691 49 290,902 43	2,174,190 72
Kingston and Pembroke Railway.....	Chap. 3, 1884	1884-85	48,000 00	48,000 00
Kootenay Central Railway.....	{ Chap. 51, 1910 Chap. 48, 1912	{ 1914-15	1,065,856 00	1,065,856 00
Lake Erie and Northern Railway.....	Chap. 48, 1912	{ 1913-14 1916-17	135,129 60 185,062 40	320,192 00
Lake Temiskaming Colonization Railway.....	{ Chap. 59, 1885 Chap. 10, 1886 Chap. 24, 1887 Chap. 3, 1889 Chap. 2, 1890 Chap. 5, 1892 Chap. 4, 1894	{ 1886-87 1887-88 1888-89 1889-90 1894-95 1895-96 1896-97	14,400 00 3,000 00 9,000 00 26,360 00 233,198 95 17,900 75 6,476 25	310,335 95
Lindsay, Bobycaygeon and Pontypool Railway.....	{ Chap. 4, 1894 Chap. 7, 1899 Chap. 57, 1903	{ 1904-05	185,173 06	185,173 06
Massawippi Valley Railway.....	Chap. 7, 1899	1900-01	5,376 00	5,376 00
Midland Railway, Nova Scotia.....	Chap. 7, 1899	{ 1900-01 1902-03 1903-04 1906-07 1907-08	170,264 00 190,186 30 1,750 00 4,967 70 31,892 40	399,060 40
Montreal and Lake Maskinonge Railway.....	{ Chap. 10, 1886 Chap. 2, 1890	{ 1888-89 1889-90 1890-91	19,700 00 20,080 00 1,500 00	41,280 00

APPENDIX B—Continued

CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount	Totals in Aid of Construction
			\$ cts.	\$ cts.
Canadian Pacific Railway Company, etc.—Con.				
Montreal and Ottawa Railway.....	{ Chap. 24, 1887 Chap. 2, 1890 Chap. 8, 1891 Chap. 4, 1894	{ 1890-91 1893-94 1896-97 1897-98 1898-99	49,960 00	192,000 00
			23,640 00	
			32,000 00	
			40,000 00	
			46,400 00	
Montreal and Western Railway.....	Chap. 2, 1890	{ 1890-91 1891-92 1892-93 1893-94	76,143 00	361,270 00
			32,253 00	
			133,388 00	
			119,486 00	
Nakusp and Slocan Railway.....	Chap. 4, 1894	1894-95	117,760 00	117,760 00
New Brunswick Coal and Railway Company.....	Chap. 7, 1901	1903-04	48,000 00	48,000 00
Nicola, Kamloops and Similkameen Coal and Railway Co.....	{ Chap. 57, 1903 Chap. 40, 1907	{ 1905-06 1907-08	110,592 00	300,800 00
			190,208 00	
Northern Colonization Railway.....	Chap. 7, 1899	{ 1903-04 1905-06 1908-09 1909-10	58,384 00	355,200 00
			75,376 00	
			68,320 00	
			153,120 00	
North Shore Railway.....	Chap. 58, 1885	1885-86	530,000 00	530,000 00
Orford Mountain Railway.....	{ Chap. 2, 1890 Chap. 7, 1899 Chap. 40, 1907	{ 1891-92 1893-94 1904-05 1905-06 1907-08 1912-13	32,000 00	202,928 50
			52,800 00	
			38,250 00	
			45,764 50	
			24,128 00	
			9,984 00	
Ottawa, Northern and Western Railway—Ottawa and Gatineau Valley Ry.....	{ Chap. 3, 1889 Chap. 2, 1893 Chap. 4, 1897 Chap. 7, 1901 Chap. 43, 1906	{ 1890-91 1891-92 1892-93 1893-94 1901-02 1903-04 1907-08	87,582 00	414,931 20
			38,790 00	
			104,380 00	
			53,376 00	
			8,192 00	
			118,368 00	
Pontiac, Pacific Junction Railway.....	{ Chap. 8, 1884 Chap. 3, 1888 Chap. 2, 1890 Chap. 5, 1892 Chap. 4, 1894	{ 1884-85 1885-86 1886-87 1887-88 1894-95	49,090 00	193,578 00
			41,000 00	
			60,580 00	
			24,158 00	
			18,750 00	
Pontiac, Pacific, Ottawa and Gatineau Railway—Interprovincial Bridge.....	{ Chap. 4, 1897 Chap. 5, 1900	{ 1900-01	212,500 00	212,500 00
Province of Quebec—North Shore Railway.....	Chap. 8, 1884	1895-96	2,394,000 00	2,394,000 00
Quebec Central Railway.....	{ Chap. 8, 1884 Chap. 2, 1890 Chap. 4, 1894 Chap. 43, 1906 Chap. 63, 1908 Chap. 48, 1912	{ 1885-86 1895-96 1907-08 1910-11 1912-13 1915-16	60,342 00	585,038 90
			288,000 00	
			55,638 69	
			129,320 61	
			8,576 00	
			43,161 60	
Shuswap and Okanagan Valley Railway.....	Chap. 3, 1889	{ 1891-92 1893-94 1894-95	162,260 00	163,200 00
			640 00	
			300 00	

APPENDIX B—Continued
CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount	Totals in Aid of Construction
			\$ cts.	\$ cts.
<i>Canadian Pacific Railway Company, etc.—Conc.</i>				
Southampton Railway.....	Chap. 43, 1912	{ 1912-13 1913-14	48,442 88 32,837 12	81,280 00
St. Mary's River Railway—N.W.T.....	{ Chap. 8, 1900 Chap. 57, 1903	{ 1900 01 1903-04 1904-05	75,000 00 40,960 00 32,134 00	148,094 00
St. Mary's and Western Ontario Railway.....	Chap. 63, 1908	{ 1908-09 1911-12	67,344 00 365 00	67,709 00
St. Maurice Valley Railway.....	Chap. 63, 1908	{ 1908-09 1910-11	112,640 00 60,480 00	173,120 00
St. Stephen and Milltown Railway.....	{ Chap. 2, 1893 Chap. 4, 1897	{ 1895-96 1897-98	9,633 89 5,212 11	14,848 00
Thessalon and Northern Railway.....	Chap. 63, 1908	1911-12	6,112 00	6,112 00
Tilsonburg, Lake Erie and Pacific Railway.....	{ Chap. 4, 1894 Chap. 4, 1897 Chap. 57, 1903 Chap. 40, 1907 Chap. 43, 1912 Chap. 46, 1913	{ 1895-96 1898-99 1899-1900 1902-03 1903-04 1913-14	51,200 00 10,912 00 7,159 43 44,160 00 4,000 00 32,640 00	150,071 43
Tobique Valley Railway.....	{ Chap. 2, 1890 Chap. 8, 1891 Chap. 5, 1892 Chap. 4, 1894	{ 1891-92 1892-93 1893-94	73,000 00 41,674 46 19,341 54	134,016 00
Toronto, Grey and Bruce Railway.....	Chap. 10, 1886	1887-88	14,656 00	14,656 00
Vancouver and Lulu Island Railway.....	Chap. 63, 1908	1911-12	61,760 00	61,760 00
West Ontario and Pacific Railway.....	{ Chap. 10, 1886 Chap. 2, 1890	{ 1887-88 1888-89 1889-90 1890-91	60,000 00 800 00 189,200 00 6,000 00	256,000 00
				24,175,757 91
<i>Other Railways—</i>				
Albert Southern Railway, New Brunswick.....	{ Chap. 8, 1884 Chap. 3, 1888	{ 1886-87 1887-88 1888-89 1890-91 1891-92	1,000 00 18,428 57 1,387 06 10,684 37 18,960 00	50,460 00
Algoma Central and Hudson Bay Railway.....	{ Chap. 7, 1899 Chap. 8, 1900 Chap. 7, 1901 Chap. 43, 1911	{ 1901-02 1902-03 1904 05 1911-12 1912-13 1913-14 1914-15	380,624 00 202,912 00 341,440 00 133,584 00 394,859 44 456,304 00 138,980 56	2,048,704 00
Brantford, Waterloo and Lake Erie Railway.....	{ Chap. 24, 1887 Chap. 4, 1894	{ 1889-90 1890 91 1895-96	36,620 00 16,190 00 4,790 00	57,600 00
Bruce Mines and Algoma Railway.....	{ Chap. 7, 1901 Chap. 57, 1903 Chap. 34, 1904	{ 1902-03 1904-05	28,800 00 25,120 00	53,920 00

APPENDIX B—Continued

CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount	Totals in Aid of Construction
			\$ cts.	\$ cts.
Other Railways—Con.				
Canada and Gulf Terminal Railway.....	{Chap. 63, 1908 Chap. 48, 1912}	{ 1910-11 1911-12}	144,803 84 65,249 75	210,053 59
Central Railway of Canada, Quebec.....	Chap. 48, 1912	1913-14	30,145 02	30,145 02
Colchester Coal and Railway Co.....	Chap. 43, 1906	1907-08	12,800 00	12,800 00
Cumberland Railway and Coal Co., Nova Scotia.....	Chap. 24, 1887	{ 1889-90 1890-91}	29,400 00 10,450 00	39,850 00
Dominion Coal Co., Nova Scotia.....	Chap. 5, 1892	{ 1894-95 1895-96}	32,000 00 55,808 00	87,808 00
Edmonton, Dunvegan and British Columbia Railway.....	{Chap. 46, 1913 Chap. 29, 1916}	{ 1916-17 1919-20}	125,202 84 213,179 64	338,382 48
Erie and Huron Railway.....	Chap. 8, 1884	1886-87	96,000 00	96,000 00
Ha Ha Bay Railway Co., Quebec.....	{Chap. 51, 1910 Chap. 48, 1912}	{ 1912-13 1913-14 1914-15 1916-17}	148,148 20 66,919 28 16,158 72 235 80	231,462 00
Harvey Branch Railway, New Brunswick.....	{Chap. 24, 1887 Chap. 4, 1894}	1888-89	5,553 57	5,553 57
Joggins Railway, Nova Scotia.....	{Chap. 10, 1886 Chap. 24, 1887}	{ 1887-88 1889-90 1890-91}	26,138 78 9,761 22 1,600 00	37,500 00
Klondyke Mines Railway.....	Chap. 40, 1907	{ 1906-07 1907-08}	96,000 00 101,184 00	197,184 00
Lake Erie, Essex and Detroit Railway.....	Chap. 4, 1887	{ 1888-89 1889-90}	106,500 00 11,900 00	118,400 00
Lake Erie and Detroit River Railway.....	{Chap. 5, 1892 Chap. 7, 1899}	{ 1893-94 1901-02}	220,331 00 137,120 00	357,451 00
L'Assomption Railway, Quebec.....	Chap. 10, 1886	1886-87	11,200 00	11,200 00
Leamington and St. Clair Railway....	{Chap. 59, 1885 Chap. 24, 1887}	{ 1887-88 1888-89}	32,000 00 19,200 00	51,200 00
Maritime Coal and Railway Co.....	Chap. 63, 1908	1908-09	3,200 00	3,200 00
Minudie Coal Co., Nova Scotia.....	Chap. 57, 1903	1907-08	18,544 00	18,544 00
Napierville Junction Railway.....	Chap. 43, 1906	1907-08	173,440 00	173,440 00
North Shore Railway Co., Beersville Coal and Railway Co.	{Chap. 57, 1903 Chap. 63, 1908}	{ 1904-05 1908-09}	20,736 00 6,880 00	27,616 00
Northern New Brunswick and Seaboard Railway Co.....	Chap. 46, 1913	{ 1912-13 1913-14}	86,528 00 21,632 00	108,160 00

APPENDIX B—Concluded

CASH SUBSIDIES—Concluded

	Authority	Date of Payment	Amount	Totals in Aid of Construction
			\$ cts.	\$ cts.
<i>Other Railways—Conc.</i>				
Ottawa and New York Railway.....	Chap. 8, 1884 Chap. 24, 1887 Chap. 4, 1897 Chap. 8, 1900	1897-98 1898-99 1900-01	33,600 00 138,784 00 90,000 00	202,384 00
Phillipsburg, Junction Railway and Quarry Co.....	Chap. 5, 1892 Chap. 4, 1894 Chap. 4, 1897 Chap. 7, 1899	1893-94 1894-95 1899-1900	18,688 00 2,912 00 2,112 00	23,712 00
Pontiac and Renfrew Railway.....	Chap. 3, 1889	1889-90 1890-91	9,800 00 3,800 00	13,600 00
Quebec, Montmorency and Charlevoix Railway.....	Chap. 3, 1889 Chap. 2, 1893	1889-90 1894-95	65,600 00 30,400 00	96,000 00
Schomberg and Aurora Railway.....	Chap. 8, 1900 Chap. 7, 1901	1903-04	46,144 00	46,144 00
St. Lawrence and Adirondack Railway.....	Chap. 2, 1890 Chap. 5, 1892 Chap. 4, 1897	1891-92 1892-93 1893-94 1897-98	40,256 00 24,448 00 297 60 84,480 00	149,481 60
St. Louis Richibucto Railway.....	Chap. 8, 1884	1885-86	22,400 00	22,400 00
Temiskaming and Northern Ontario Railway.....	Chap. 3, 1913	1913-14	2,134,080 00	2,134,080 00
Grand Total.....				7,114,435 26
				(a) 76,115,221 09

(a) Total Cash Subsidies charged to Consolidated Deficit Account.

APPENDIX C CAPITAL AND CONSTRUCTION EXPENDITURES

	Authority	Date	Payments and Transfers	Less—Returns and Transfers	Net Amount in Aid of Construction	Shown in Public Accounts
			\$ cts.	\$ cts.	\$ cts.	
<i>Canadian National Railway System including Predecessor Companies</i>	B.N.A. Act.....	Prior to Confed- eration	10,768,725 54			
<i>and Canadian Government Railways—</i>	Appropriation Acts.....	1867-68	455,242 77			
<i>Intercolonial Railway System.....</i>	" ".....	1869-70	282,415 18			
	" ".....	1870-71	1,693,293 83			
	" ".....	1871-72	2,866,376 44			
	" ".....	1872-73	5,131,141 51			
	" ".....	1873-74	5,019,239 70			
	" ".....	1874-75	3,614,898 81			
	" ".....	1875-76	3,426,069 55			
	" ".....	1876-77	1,108,321 59			
	" ".....	1877-78	1,318,352 19			
	" ".....	1878-79	408,816 74			
	" ".....	1879-80	226,639 19			
	" ".....	1880-81	2,048,014 60			
	" ".....	1881-82	608,732 80			
	" ".....	1882-83	585,568 79			
	" ".....	1883-84	1,616,632 96			
	" ".....	1884-85	2,689,689 49			
	" ".....	1885-86	1,247,006 45			
	" ".....	1886-87	680,356 34			
	" ".....	1887-88	923,730 07			
	" ".....	1888-89	1,112,953 29			
	" ".....	1889-90	2,013,294 03			
	" ".....	1890-91	1,946,844 00			
	" ".....	1891-92	950,763 08			
	" ".....	1892-93	296,890 33			
	" ".....	1893-94	437,533 78			
	" ".....	1894-95	327,034 78			
	" ".....	1895-96	260,395 54			
	" ".....	1896-97	149,112 52			
	" ".....	1897-98	252,756 80			
	" ".....	1898-99	1,081,929 94			
	" ".....	1899-1900	3,255,348 29			
	" ".....	1900-01	3,633,836 57			
	" ".....	1901-02	4,626,841 05			
	" ".....	1902-03	2,254,266 68			
	" ".....	1903-04	1,879,566 29			
	" ".....	1904-05	4,737,621 93			
	" ".....	1905-06	3,765,170 90			
	" ".....	1906-07	1,473,907 66			
	" ".....	1907-08	4,399,737 71			
	" ".....	1908-09	3,874,480 22			
	" ".....	1909-10	1,278,409 45			
	" ".....	1910-11	1,763,833 14			
	" ".....	1911-12	1,710,448 56			
	" ".....	1912-13	2,393,687 83			
	" ".....	1913-14	4,329,999 88			
	" ".....	1914-15	6,663,676 68			

"	1915-16	7,635,050 25	
"	1916-17	4,490,472 56	
"	1925-26		48,063 27
"	1926-27		7,993,744 29
"	1927-28		25,838 28
"	1928-29		302,938 40
"	1929-30	25,403 18	5,091 73
"	1930-31	2,517 30	441,975 07
"	1931-32		102,971 65
"	1932-33		102,970 83
"	1933-34		85,941 34
"	1934-35		12,648 04
"	1935-36		454,217 70
"	1936-37		6,465 00
"	1937-38		259,880 56
"	1941-41		
"	1942-43		
"	1943-44	632 25	
"	1946-47	108,909 69	
"	1947-48	220,202 97	
"	1948-49	99,040 93	
"	1949-50		14,135 95
"		120,677,459 56	9,748,865 82
B.N.A. Act.	Prior to Confederation.	3,114,735 11	
"	1974-75	46,086 63	
"	1875-76	42,546 10	
"	1876-77	200,000 00	
"	1877-78	6,551 86	
"	1878-79	40,120 05	
"	1879-80	16,539 82	
"	1881-82	402 03	
"	1882-83	57,186 02	
"	1883-84	130,663 38	
"	1884-85	76,956 56	
"	1885-86	4,668 33	
"	1886-87	5,800 00	
"	1891-92	8,300 49	
"	1897-98	17,541 88	
"	1898-99	22,000 00	
"	1899-1900	33,546 02	
"	1900-01	280,173 93	
"	1901-02	473,947 94	
"	1902-03	828,141 15	
"	1903-04	698,877 47	
"	1904-05	591,412 65	
"	1905-06	406,124 89	
"	1906-07	91,210 52	
"	1907-08	390,961 82	
"	1908-09	561,206 90	
"	1909-10	206,396 97	
"	1910-11	94,320 56	
"	1911-12	128,041 91	
"	1912-13	103,001 03	
"	1913-14	129,574 95	
"	1914-15	570,530 70	
"	1915-16	1,350,472 73	
"	1916-17	609,751 71	
"	1921-22	97,000 00	
"	1922-23	196,417 63	
"	1923-24		
"	1924-25		
"	1925-26		
"	1926-27		
"	1927-28		
"	1928-29		
"	1929-30		
"	1930-31		
"	1931-32		
"	1932-33		
"	1933-34		
"	1934-35		

Princess Edward Island Railway.	(a) Schedule "K".
	110,928,553 74
	448,592 07
	8,064 72

APPENDIX C—Continued
CAPITAL AND CONSTRUCTION EXPENDITURES—Continued

	Authority	Date	Payments and Transfers	Less—Refunds and Transfers	Net Amount in Aid of Construction	Shown in Public Accounts
			\$	cts.	\$	cts.
<i>Canadian National Railway System, etc.—Con. Prince Edward Island Railway—Concluded</i>		1935-36		cts.		
		1941-42		\$		
		1943-44		cts.		
National Transcontinental Railway	Appropriation Acts.	1903-04	11,744,541 78	8,415,786 11	8,330,745 67	(a) Schedule "K".
	"	1904-05	6,249 40			
	"	1905-06	778,491 28			
	"	1906-07	1,841,269 95			
	"	1907-08	5,537,867 50			
	"	1908-09	18,910,253 58			
	"	1909-10	24,892,351 23			
	"	1910-11	19,968,064 31			
	"	1911-12	23,487,986 19			
	"	1912-13	21,110,352 05			
	"	1913-14	13,767,011 44			
	"	1914-15	9,831,937 58			
	"	1915-16	7,078,451 69			
	"	1916-17	3,916,586 20			
	"	1917-18			828,111 02	
	Appropriation Acts.	1918-19	1,065,876 89			
	"	1919-20	593,360 88			
	"	1920-21	20,163 79			
	"	1924-25			1,000 00	
	"	1929-30			414 88	
	Appropriation Acts.	1930-31	8,876 58			
	"	1931-32			59,184 83	
	"	1934-35			791,128 06	
	"	1935-36			117,211 64	
	"	1938-39			128,600 00	
	"	1941-42			2,312,166 54	
	"		165,421,250 01		4,237,816 97	(a) Schedule "K".
Quebec Bridge	Appropriation Acts.	1908-09	6,424,781 00		161,183,433 04	
	"	1909-10				
	Appropriation Acts.	1910-11	227,563 40		100,000 00	
	"	1911-12	1,153,778 27			
	"	1912-13	1,512,825 96			
	"	1913-14	2,604,105 61			
	"	1914-15	2,816,305 10			
	"	1915-16	2,746,813 70			
	"	1916-17	2,733,977 00			
	"	1917-18	831,278 01			
	"	1918-19	656,761 79			
	"	1919-20			880 65	
International Railway, New Brunswick	"	1922-23			344 70	
	"		21,807,839 84		101,225 50	
	Appropriation Acts.	1914-15	1,300 00		21,705,664 49	(a) Schedule "K".
	"	1915-16	2,637 47			
	"	1916-17	3,724 98			
	"	1919-20	2,673,714 90		2,681,377 35	(a) Schedule "K".

APPENDIX C—Continued
CAPITAL AND CONSTRUCTION EXPENDITURES—Continued

	Authority	Date	Payments and Transfers	Less—Refunds and Transfers	Net Amount in Aid of Construction	Shown in Public Accounts
			\$ cts.	\$ cts.	\$ cts.	
Canadian Pacific Railway Company and Other Companies now comprised in the System	Appropriation Acts	1871-72	480,428 16			
Canadian Pacific Railway	"	1872-73	561,818 44			
	"	1873-74	310,224 88			
	"	1874-75	1,546,241 67			
	"	1875-76	3,346,567 06			
	"	1876-77	1,721,298 29			
	"	1877-78	2,228,373 13			
	"	1878-79	2,240,285 47			
	"	1879-80	4,044,522 72			
	"	1880-81	4,968,503 93			
	"	1881-82	4,589,075 79			
	"	1882-83	10,052,502 71		18,702 67	
	"	1883-84	11,217,262 27		24,540 25	
	"	1884-85	9,000,281 53			
	"	1885-86	3,672,684 81			
	"	1886-87	915,057 49			
	"	1887-88	52,098 65			
	"	1888-89	86,716 07			
	"	1889-90	40,980 54			
	"	1890-91	37,367 00			
	"	1891-92	66,231 39			
	"	1892-93	443,830 81			
	"	1893-94	146,830 87			
	"	1894-95	42,209 77			
	"	1895-96	65,669 49			
	"	1896-97	14,054 50			
	"	1897-98	692 17			
	"	1898-99	8,418 53			
	"	1899-1900	8,236 11			
	"	1900-01	8,978 87			
	"	1901-02	448 70			
	"	1903-04	33,076 39			
	"	1907-08	600 00			
	"	1908-09	937 77			
	"	1910-11	2,918 35			
	"	1922-23	248 72			
	"	1925-26	1,339 44			
	"	1927-28	71 00			
			62,834,678 17	43,445 92		
Digby and Annapolis Railway	Appropriation Acts	1888-89	9,847 27		62,791,435 25	Schedule "L".
	"	1889-90	381,942 75			
	"	1890-91	196,869 86			
	"	1891-92	26,103 89			
	"	1892-93	1,102 69			
	"	1893-94	1,572 35			
	"	1894-95	570 56			
	"	1896-97	41,457 29			
					660,683 09	(a) Schedule "T".
					63,452,118 34	

Inner Railways—
Hudson Bay Railway, Fort Nelson and Churchill Terminals.

Hudson Bay Railway, Fort Nelson and Churchill Terminals.	
Residue of Cost of Steamer <i>Shesha</i> —Hudson Bay Railway.	
Prince Edward Island Car Ferry and Terminals.	
Residue of capital cost of SS <i>Charlottetown</i> .	
Construction of new car ferry.	

APPENDIX C—Concluded
CAPITAL AND CONSTRUCTION EXPENDITURES—Concluded

	Authority	Date	Payments and Transfers	Less—Refunds and Transfers	Net Amount in Aid of Construction	Shown in Public Accounts
<i>Other Railways—Conc. Construction of new car ferry—concluded</i>	Appropriation Acts.....	1946-47	\$ cts. 2,198,715 56	\$ cts.	\$ cts.	
	" " ".....	1947-48	1,065,000 00			
	" " ".....	1948-49	467,888 90		7,032,720 47	(a) Schedule "K".
Residue of Capital Cost of Steamers <i>Drummond</i> and <i>McKee</i> — Canadian Government Railways.....	Appropriation Acts.....	1925-29	851,853 24		851,853 24	(a) Schedule "K".
	Chapter 52, 1913.....	1925-29	175,000 00		175,000 00	(a) Schedule "K".
	Appropriation Acts.....	1949-50	2,790,935 55		2,790,935 55	(a) Schedule "K".
Piers "A" and "B"—Ogden Point—Victoria, B.C.....	O.C. 2948, 1914.....	1914-15	250,000 00		250,000 00	(a) Schedule "K".
	North Railway.....				64,801,232 15	
Grand Total.....					508,229,905 69	

(a) These amounts appear in Net Debt—Public Works, Railways.
(b) \$13,172,687.28 of this amount transferred to National Harbours Board *re* Churchill Terminal.

APPENDIX D
DEFICITS AND OPERATING EXPENDITURES

	Authority	Date	Surplus	Deficit or Expenditure	Net Amount to meet losses in operation	Shown in Public Accounts
<i>Canadian National Railway System including Predecessor Companies and Canadian Government Railways— Intercolonial Railway System.....</i>	Appropriation Acts.....	1867-68	\$ cts. 54,018 32	\$ cts.	\$ cts.	
	" " ".....	1868-69	52,594 20			
	" " ".....	1869-70	26,345 10			
	" " ".....	1870-71	101,130 33			
	" " ".....	1871-72	53,711 74			
	" " ".....	1872-73				
	" " ".....	1873-74				
	" " ".....	1874-75				
	" " ".....	1875-76				
	" " ".....	1876-77				
	" " ".....	1877-78				
	" " ".....	1878-79				
	" " ".....	1879-80				
Appropriation Acts.....	" " ".....	1880-81				
	" " ".....	1881-82	19,723 48			
	" " ".....	1882-83	11,557 79			
	" " ".....	1883-84				
	" " ".....	1884-85				
	" " ".....	1885-86				
	" " ".....	1886-87				
	" " ".....	1887-88				
	" " ".....	1888-89				
	" " ".....	1889-90				
Appropriation Acts.....	" " ".....	1897-98				
	" " ".....	1898-99				
	" " ".....	1899-00				
	" " ".....	1900-01				
	" " ".....	1901-02				
Appropriation Acts.....	" " ".....	1902-03				
	" " ".....	1903-04				
	" " ".....	1904-05				
	" " ".....	1905-06				
	" " ".....	1906-07				
Appropriation Acts.....	" " ".....	1907-08				
	" " ".....	1908-09				
	" " ".....	1909-10				
	" " ".....	1910-11				
	" " ".....	1911-12				
Appropriation Acts.....	" " ".....	1912-13				
	" " ".....	1913-14				
	" " ".....	1914-15				
	" " ".....	1915-16				
	" " ".....	1916-17				
Appropriation Acts.....	" " ".....	1917-18				
	" " ".....	1918-19				
	" " ".....	1919-20				
	" " ".....	1920-21				
	" " ".....	1921-22				
Appropriation Acts.....	" " ".....	1922-23				
	" " ".....	1923-24				
	" " ".....	1924-25				
	" " ".....	1925-26				
	" " ".....	1926-27				
Appropriation Acts.....	" " ".....	1927-28				
	" " ".....	1928-29				
	" " ".....	1929-30				
	" " ".....	1930-31				
	" " ".....	1931-32				
Appropriation Acts.....	" " ".....	1932-33				
	" " ".....	1933-34				
	" " ".....	1934-35				
	" " ".....	1935-36				
	" " ".....	1936-37				
Appropriation Acts.....	" " ".....	1937-38				
	" " ".....	1938-39				
	" " ".....	1939-40				
	" " ".....	1940-41				
	" " ".....	1941-42				
Appropriation Acts.....	" " ".....	1942-43				
	" " ".....	1943-44				
	" " ".....	1944-45				
	" " ".....	1945-46				
	" " ".....	1946-47				
Appropriation Acts.....	" " ".....	1947-48				
	" " ".....	1948-49				
	" " ".....	1949-50				
	" " ".....	1950-51				
	" " ".....	1951-52				
Appropriation Acts.....	" " ".....	1952-53				
	" " ".....	1953-54				
	" " ".....	1954-55				
	" " ".....	1955-56				
	" " ".....	1956-57				
Appropriation Acts.....	" " ".....	1957-58				
	" " ".....	1958-59				
	" " ".....	1959-60				
	" " ".....	1960-61				
	" " ".....	1961-62				
Appropriation Acts.....	" " ".....	1962-63				
	" " ".....	1963-64				
	" " ".....	1964-65				
	" " ".....	1965-66				
	" " ".....	1966-67				
Appropriation Acts.....	" " ".....	1967-68				
	" " ".....	1968-69				
	" " ".....	1969-70				
	" " ".....	1970-71				
	" " ".....	1971-72				
Appropriation Acts.....	" " ".....	1972-73				
	" " ".....	1973-74				
	" " ".....	1974-75				
	" " ".....	1975-76				
	" " ".....	1976-77				
Appropriation Acts.....	" " ".....	1977-78				
	" " ".....	1978-79				
	" " ".....	1979-80				
	" " ".....	1980-81				
	" " ".....	1981-82				
Appropriation Acts.....	" " ".....	1982-83				
	" " ".....	1983-84				
	" " ".....	1984-85				
	" " ".....	1985-86				
	" " ".....	1986-87				
Appropriation Acts.....	" " ".....	1987-88				
	" " ".....	1988-89				
	" " ".....	1989-90				
	" " ".....	1990-91				
	" " ".....	1991-92				
Appropriation Acts.....	" " ".....	1992-93				
	" " ".....	1993-94				
	" " ".....	1994-95				
	" " ".....	1995-96				
	" " ".....	1996-97				
Appropriation Acts.....	" " ".....	1997-98				
	" " ".....	1998-99				
	" " ".....	1999-00				
	" " ".....	2000-01				
	" " ".....	2001-02				
Appropriation Acts.....	" " ".....	2002-03				
	" " ".....	2003-04				
	" " ".....	2004-05				
	" " ".....	2005-06				
	" " ".....	2006-07				
Appropriation Acts.....	" " ".....	2007-08				
	" " ".....	2008-09				
	" " ".....	2009-10				
	" " ".....	2010-11				
	" " ".....	2011-12				
Appropriation Acts.....	" " ".....	2012-13				
	" " ".....	2013-14				
	" " ".....	2014-15				
	" " ".....	2015-16				
	" " ".....	2016-17				
Appropriation Acts.....	" " ".....	2017-18				
	" " ".....	2018-19				
	" " ".....	2019-20				
	" " ".....	2020-21				
	" " ".....	2021-22				
Appropriation Acts.....	" " ".....	2022-23				
	" " ".....	2023-24				
	" " ".....	2024-25				
	" " ".....	2025-26				
	" " ".....	2026-27				
Appropriation Acts.....	" " ".....	2027-28				
	" " ".....	2028-29				
	" " ".....	2029-30				
	" " ".....	2030-31				
	" " ".....	2031-32				
Appropriation Acts.....	" " ".....	2032-33				
	" " ".....	2033-34				
	" " ".....	2034-35				
	" " ".....	2035-36				
	" " ".....	2036-37				
Appropriation Acts.....	" " ".....	2037-38				
	" " ".....	2038-39				
	" " ".....	2039-40				
	" " ".....	2040-41				
	" " ".....	2041-42				
Appropriation Acts.....	" " ".....	2042-43				
	" " ".....	2043-44				
	" " ".....	2044-45				
	" " ".....	2045-46				
	" " ".....	2046-47				
Appropriation Acts.....	" " ".....	2047-48				
	" " ".....	2048-49				
	" " ".....	2049-50				
	" " ".....	2050-51				
	" " ".....	2051-52				
Appropriation Acts.....	" " ".....	2052-53				
	" " ".....	2053-54				
	" " ".....	2054-55				
	" " ".....	2055-56				
	" " ".....	2056-57				
Appropriation Acts.....	" " ".....	2057-58				
	" " ".....	2058-59				
	" " ".....	2059-60				
	" " ".....	2060-61				
	" " ".....	2061-62				
Appropriation Acts.....	" " ".....	2062-63				
	" " ".....	2063-64				
	" " ".....	2064-65				
	" " ".....	2065-66				
	" " ".....	2066-67				
Appropriation Acts.....	" " ".....	2067-68				
	" " ".....	2068-69				
	" " ".....	2069-70				
	" " ".....	2070-71				
	" " ".....	2071-72				
Appropriation Acts.....	" " ".....	2072-73				
	" " ".....	2073-74				
	" " ".....	2074-75				
	" " ".....	2075-76				
	" " ".....	2076-77				
Appropriation Acts.....	" " ".....	2077-78				
	" " ".....	2078-79				
	" " ".....	2079-80				
	" " ".....	2080-81				
	" " ".....	2081-82				
Appropriation Acts.....	" " ".....	2082-83				
	" " ".....	2083-84				
	" " ".....	2084-85				

Prince Edward Island Railway		Consolidated Deficit Account	
		5,927,810 91	5,927,810 91
Appropriation Acts.....	1889-90	536,259 45	
" ".....	1890-91	683,643 14	
" ".....	1891-92	479,940 57	
Appropriation Acts.....	1892-93	37,569 30	
" ".....	1893-94	21,168 67	
" ".....	1894-95	14,854 61	
Appropriation Acts.....	1895-96	35,102 15	
" ".....	1896-97	42,128 45	
" ".....	1897-98	190,933 65	
" ".....	1898-99	2,669 00	
Appropriation Acts.....	1899-00	457,787 54	
" ".....	1900-01	1,702,128 41	
Appropriation Acts.....	1901-02	871,596 81	
" ".....	1902-03	1,702,128 41	
Appropriation Acts.....	1903-04	781,155 31	
" ".....	1904-05		
Appropriation Acts.....	1905-06	93,882 07	
" ".....	1906-07	248,067 66	
Appropriation Acts.....	1907-08	34,668 73	
" ".....	1908-09		
Appropriation Acts.....	1909-10	660,268 74	
" ".....	1910-11	299,062 56	
Appropriation Acts.....	1911-12	42,072 55	
" ".....	1912-13	42,776 08	
Appropriation Acts.....	1913-14	46,330 54	
" ".....	1914-15	11,686 36	
Appropriation Acts.....	1915-16	1,517,295 57	
" ".....	1916-17	1,114,029 11	
Appropriation Acts.....	1917-18	5,032,322 96	
" ".....	1918-19		
Appropriation Acts.....	1872-74	750 00	
" ".....	1874-75	24,850 63	
" ".....	1875-76	101,869 77	
" ".....	1876-77	87,468 33	
" ".....	1877-78	85,690 89	
" ".....	1878-79	97,457 21	
" ".....	1879-80	50,789 44	
" ".....	1880-81	71,991 45	
" ".....	1881-82	90,992 43	
" ".....	1882-83	106,637 99	
" ".....	1883-84	91,924 01	
" ".....	1884-85	52,618 95	
" ".....	1885-86	61,159 98	
" ".....	1886-87	48,934 08	
" ".....	1887-88	71,276 33	
" ".....	1888-89	76,189 88	
" ".....	1889-90	105,514 07	
" ".....	1890-91	83,732 03	
" ".....	1891-92	132,263 69	
" ".....	1892-93	63,731 75	
" ".....	1893-94	96,896 70	
" ".....	1894-95	84,116 14	
" ".....	1895-96	78,602 92	
" ".....	1896-97	87,046 77	
" ".....	1897-98	72,468 13	
" ".....	1898-99	53,040 98	
" ".....	1899-1900	46,193 08	
" ".....	1900-01	67,882 73	
		3,247 41	
		10,960,693 87	

Canadian National Railways—Eastern Lines.....	Appropriation Acts.....	1927-28 1928-29 1929-30 1930-31 1931-32 1932-33 1933-34	..... ..... ..... ..... ..... ..... .....	2,117,936 42 4,418,044 50 4,308,357 01 6,712,238 79 6,631,856 00 8,716,751 06 6,691,569 36	39,597,353 14	" " "
Canadian National Railways.....	Appropriation Acts.....	1932-33 1933-34 1934-35 1935-36 1936-37 1937-38 1938-39 1939-40 1940-41 1946-47 1947-48 1948-49 1949-50	..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... .....	53,422,661 67 52,263,819 05 48,407,900 70 47,421,464 80 43,303,393 82 42,345,867 99 54,314,195 97 40,095,519 58 16,965,044 18 8,961,570 49 15,885,194 28 33,532,741 12 42,043,026 76	498,962,400 41 589,915,251 31	" " "
Canadian Pacific Railway Company and Other Companies now comprised in that System—							
Canadian Pacific Railway—Pembina Branch.....	Appropriation Acts.....	1879-80 1880-81 1881-82 1882-83 1883-84 1885-86 1886-87	29,483 68 37,131 11 13,580 28	266 09 327 02 89 02 1,002 81 1,664 94	—98,510 13	" " "
Other Railways—							
Hudson Bay Railway.....	Appropriation Acts.....	1935-36 1936-37	..... .....	239,702 75 232,854 51	(a) —98,510 13	
	Appropriation Acts and Chapter 22, 1937.....	1937-38 1938-39 1939-40 1940-41 1941-42 1942-43 1943-44 1944-45 1945-46 1946-47 1947-48 1948-49 1949-50	..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... .....	567,256 97 285,035 01 330,382 06 417,558 50 459,859 28 347,872 50 564,940 02 499,669 20 466,895 99 266,363 02 399,563 98 197,193 47	5,183,027 81 594,999,768 99	
Grand Total.....							
(a) Net surplus.....							

APPENDIX E LOANS FOR CAPITAL EXPENDITURES, DEFICITS AND TO ASSURE DIVIDENDS DURING CONSTRUCTION

	Authority	Date of Loan	Amount Loaned	Amount Repaid Written Off or Transferred	Date of Repayment, Write off or Transfer	Amount Unpaid March 31, 1950	
			\$	\$		\$	
			cts.	cts.		cts.	
Canadian National Railway System including Predecessor Companies— Canadian Northern Railway— Loan Account, 1914..... Loan Account, 1916..... Ontario Interest Account..... Interest Account..... Chapter 20, 1914..... Chapter 24, 1917..... Loan Account, 1917..... Loan on Account of Interest and Equipment..... Loan under War Measures Act..... Purchase of Railway Equipment..... Loan under Authority, Vote 108..... Loan under Authority, Vote 127..... Loan under Authority, Vote 126..... Loan under Authority, Vote 136.....	Chapter 4, 1915..... Chapter 29, 1916..... Chapter 6, 1911..... Chapter 20, 1914..... Chapter 24, 1917..... Appropriation Act 1, 1918..... War Measures Act, 1918..... Chapter 38, 1918..... Appropriation Act 4, 1919..... Appropriation Act 2, 1920..... Appropriation Act 2, 1921..... Appropriation Act 1, 1922.....	1914-15 1916-17 1916 to 1919 1916 to 1919 1917-18 1918-19 1918 to 1923 1918 to 1923 1919-20 1920-21 1921-22 1922-23	10,000,000 00 15,000,000 00 2,396,099 68 5,294,000 02 25,000,000 00 25,000,000 00 15,681,921 03 75,946,838 44 35,000,000 00 48,611,077 00 71,916,304 55 42,800,000 00		1919 to 1923 1918 to 1930 1921 to 1924		
	Grand Trunk Railway— Grand Trunk Pacific Loan—Guaranteed by Grand Trunk Railway..... Temporary Loan..... Interest Account..... Loan under Authority, Vote 478..... Loan under Authority, Vote 126..... Loan under Authority, Vote 137.....	Chapter 23, 1913..... O.C. Sept., 1919..... Appropriation Act 4, 1920..... Appropriation Act 2, 1921..... Appropriation Act 1, 1922.....	1925-26 1918-19 1919-20 1920 to 1923 1920-21 1921-22 1922-23	15,000,000 00 593,733 33 554,800 00 536,855 04 26,469,867 56 56,442,855 80 23,288,747 15	593,733 33 554,800 00 536,855 04 1,469,867 56 1,149,420 62	1921-22 1921-22 1922-23 1922-23	
	Grand Trunk Pacific Railway— Prairie Section Loan Account..... Three per cent Mortgage Bonds..... Loan Account, 1913..... Loan Account, 1914..... Interest Account..... Loan Account..... Interest Account—Guaranteed by Government of Canada Receiver Account.....	Chapter 19, 1909..... Chapter 24, 1913..... Chapter 23, 1913..... Chapter 4, 1915..... Appropriation Act 2, 1916..... Appropriation Act 4, 1917..... Appropriation Act, 1918..... Acts of 1905 and 1914..... O.C. Mar. 26, 1919, P.C. 635.....	1909-10 1912 to 1915 1913 to 1915 1914-15 1916-17 1917-18 1918-19 1918 to 1923 1918 to 1923	10,000,000 00 35,083,333 23 13,000,000 00 13,000,000 00 7,081,783 45 5,038,053 72 7,471,399 93 8,704,662 65 45,764,162 35	(a) 15,000,000 00	1921-22 1930-31 1924-25	
	Branch Lines Coupons—Guaranteed by Alberta and Saskatchewan.....		1922-23	2,969,585 18	71,048 20	1923-24	
	Canadian National Railways— Loan Account..... Loan Account..... Loan Account.....	Appropriation Act, 1923..... Appropriation Act, 1924..... Appropriation Act, 1925.....	1923-24 1924-25 1925-26	24,550,000 00 10,000,000 00 10,000,000 00			

Loan Account.....	Appropriation Act, 1928.....	1928-27	10,000,000 00		
Loan Account.....	Appropriation Act, 1929.....	1928-30	2,832,652 91		
Loan Account.....	Chapters 22 & 23, 1931.....	1931-32	41,121,216 41		
Total.....			735,250,049 43	89,731,533 60	
Less adjustments.....	Chapter 22, 1937.....		(b) 1,000,897 57	(c) 265,342,423 24	1937 to 1948
Amount written off.....	Chapter 22, 1937.....		733,592,151 86	355,074,016 84	(d) 378,518,135 02
<i>Canadian Pacific Railway Company and other Companies now comprised in that System—</i>					
<i>Canadian Pacific Railway—</i>					
Main Line Construction Loan.....	Chapter 1, 1884.....	1883 to 1886	21,650,700 00	21,650,700 00	1885-86
Loan to assure dividends during construction.....	Chapter 1, 1884.....	1883-84	7,380,912 00	(e) 7,380,912 00	1885-86
Saint John Bridge and Railway Extension Company Loan.....	Chapter 26, 1883.....	1883 to 1886	433,900 00		433,900 00
Grand Totals.....			29,465,512 00	(f) 29,031,612 00	(a) 433,900 00
			763,057,663 86	384,105,628 84	378,952,035 02

(a) Difference between conversion of pound sterling at \$.486 $\frac{1}{2}$ and at \$.486 charged to Consolidated Deficit Account of Canada.

(b) Adjustments to loans under authority of the Canadian National Railways Capital Revision Act of 1937—capital expenditures on wharves (\$1,006,527.61) transferred to Department of Public Works and expenditures on account of the Hudson Bay Railway (\$660,369.96) transferred to the Department of Transport.

(c) This amount represents losses in operation of \$93,823,120.36; losses amounting to \$21,652,044.64 during years 1937 to 1947 due to capital abandonments in respect of which the Government has not yet repaid the railway and net capital loss of \$1,474,971.24 on sale of S.S. *Prince David* and S.S. *Prince Robert* less the capital gain of \$19,105,651.38 on repatriation of Canadian National Railways securities and increase in Dominion's Equity in Canadian National Railways due to surplus earnings of the system for the calendar years 1941 to 1945—\$12,502,061.64.

(d) Value of 5,000,000 shares of no par value capital stock of the Canadian National Railways Securities Trust now held by the Government—Appears in Net Debt—Canadian National Railways Securities Trust Stock.

(e) Of this amount \$2,853,912 was originally due February 1, 1884, and \$4,527,000 on November 7, 1888. Later, the aggregate of these two amounts, \$7,380,912 was consolidated with the construction loan of \$21,650,700; the security was rearranged and the whole was made payable on May 1, 1891. All of this liability was discharged by July 1, 1886.

(f) The Canadian Pacific Railway in partial payment of these loans relinquished 6,793,014 acres of a land grant valued at \$1.50 per acre, amounting to \$10,186,521.33. This amount included interest of \$308,609.33 the balance being applied against the loans.

(g) Amount in aid of construction now shown in the Balance Sheet of the Public Accounts of Canada under assets, Other Loans and Investments—Miscellaneous, Schedule "I".

APPENDIX F

LOANS FOR BETTERMENT OF AND REPAIRS TO RAILWAY EQUIPMENT

	Authority	Date of Loan	Amount Loaned	Amount Repaid	Date of Re-payment	Amount Unpaid	Shown in Public Accounts
			\$ cts.	\$ cts.		\$ cts.	
<i>Canadian National Railway System—</i> Loan to enable the Company to finance the work of betterment of and repairs to railway equipment—Repayable in six equal semi-annual instalments.	Chapter 34, 1935...	1935-36	1,183,592 65	394,530 88 394,530 88 394,530 89	1936-37 1937-38 1938-39		
			1,183,592 65	1,183,592 65			
<i>Canadian Pacific Railway Company—</i> Loans to enable the Company to finance the work of betterment of and repairs to railway equipment in its own shops July 1, 1935 to December 31, 1935—Repayable in twelve annual instalments of \$100,000 beginning January 1, 1938 and final instalment of \$70,000 on January 1, 1950. Interest free for first two years, thereafter at 4% per annum.	Chapter 34, 1935..	1935-36	1,270,000 00	100,000 00 100,000 00 100,000 00 100,000 00 100,000 00 870,000 00	1937-38 1938-39 1939-40 1940-41 1941-42		
Grand Totals.....			1,270,000 00	1,270,000 00			
			2,453,592 65	2,453,592 65			

APPENDIX G

RAILWAY EQUIPMENT PURCHASED AND SOLD TO THE RAILWAY UNDER HIRE-PURCHASE AGREEMENTS

	Authority	Date of Purchase	Amount Purchased	Amount Repaid	Date of Re-payment	Amount Owed by Railway	Shown in Public Accounts
			\$ cts.	\$ cts.		\$ cts.	
<i>Canadian National Railway System—</i> Purchase of railway equipment by the Government of Canada which in turn is sold to the Railway under a hire-purchase agreement—Interest free for first two years, thereafter at 3% per annum.....	Chapter 34, 1935, and the Supplementary Estimates of 1936-37..	1935-36 1936-37	3,884,489 20 2,838,760 81				
			6,723,250 01	6,206,076 84	1938 to 50	517,173 17	(a) Schedule "E".

Interest at 3½% per annum.....	Chapter 206, R.S. 1927..... Chapter 3, 1940....	1939-40 1940-41	6,188,833 92 8,060,690 86			
Interest at 3½% per annum.....	Chapter 11, 1941.... Chapter 21, 1942.... Chapter 32, 1943....	1941-42 1942-43 1943-44	14,879,524 78 1,027,495 52 16,416,838 42 3,265,250 46	14,879,524 78	1942 to 47	
Interest at 2½% per annum.....	Chapter 32, 1943....	1943-44 1944-45	20,739,514 40 17,366,502 60 6,058,497 57	20,739,514 40	1942 to 47	
Interest at 2½% per annum.....	Chapter 16, 1944....	1944-45	23,425,000 17	9,370,000 08	1942 to 50	(a) Schedule "E".
Interest at 2½% per annum.....	Chapter 16, 1944.... Chapters 3 and 37, 1945.....	1944-45 1945-46	13,030,925 03 1,675,000 00 11,399,341 48	4,343,641 70	1946 to 50	(a) Schedule "E".
			13,074,341 48	3,456,491 04	1948 to 50	(a) Schedule "E".
			91,872,555 87	59,025,248 84		32,847,307 03
<i>Canadian Pacific Railway Company—</i>						
Purchase of railway equipment by the Government of Canada which in turn is sold to the Railway under a Hire-purchase agreement—	Chapter 24, 1935.... and the Supple- mentary Estima- tes of 1936-37 and 1937-38.....	1935-36 1936-37 1937-38	3,359,211 64 2,281,288 36 89,500 00			
Interest free for first two years, thereafter at 3% per annum.....			5,730,000 00	5,730,000 00	1938 to 43	
Interest at 3½% per annum.....	Chapter 206, R.S. 1927..... Chapter 3, 1940....	1939-40 1940-41	2,903,907 51 7,047,582 13			
			9,951,489 64	9,951,489 64	1942 to 43	
			15,681,489 64	15,681,489 64		
Grand Totals.....			107,554,045 51	74,706,738 48		32,847,307 03

(a) These amounts appear in the Balance Sheet of the Public Accounts of Canada under Assets—Loans and Advances—Canadian National Railways.

APPENDIX H
TEMPORARY LOANS AND ADVANCES INCLUDING LOANS MADE IN CONNECTION WITH GOVERNMENT'S RELIEF PROGRAM

	Authority	Date of Loan	Amount Loaned		Amount Repaid	Date of Re-payment	Amount Unpaid March 31, 1950		Shown in Public Accounts
			\$	cts.	\$	cts.	\$	cts.	
(Canadian National Railway System— Loans and Advances.....)	Chapter 76, 1926-27; Chapters 11 and 54, 1928.	1928-29	50,648,109	60	50,648,109	60			
Loans and Advances.....	Chapter 64, 1929; Chapter 2, 1930.	1929-30	45,000,541	78	24,000,000	00			
Loans.....	Chapter 2, 1930.	1930-31	38,600,000	00	59,680,541	78			
Loans and Advances.....	Chapter 25, 1932.	1932-33	68,200,000	00	54,322,661	67			
Loans and Advances.....	Chapter 34, 1933.	1933-34	57,042,438	27	54,414,337	17			
Loans and Advances.....	Chapter 28, 1934.	1934-35	85,559,093	50	68,980,119	52			
Loans and Advances.....	Chapter 28, 1934; Chapters 3 and 17, 1935.	1935-36	141,789,255	64	139,233,464	80			
Loans and Advances.....	Chapter 3, 1935; Chap- ter 27, 1936.	1936-37	42,044,886	11	37,077,380	36			
Loans and Advances.....	Chapter 26, 1936; Chapters 6 and 15, 1937.	1937-38	25,578,469	93	52,612,825	33			
Loans and Advances.....	Chapter 26, 1936; Chapters 6 and 43, 1937; Chapters 22 and 43, 1938.	1938-39	83,965,238	25	79,729,616	80			
Loans and Advances.....	Chapter 26, 1936, Chapters 16 and 22, 1938; Chapter 38, 1939.	1939-40	22,978,856	33	1,500,000	00			
Loans and Advances.....	Chapters 3 and 24, 1940 Chapter 22, 1938; Chapter 24, 1940; Chapters 11 and 12, 1941.	1940-41 1941-42	105,573,445 259,557,908	00 68	7,866,326	74			
Loans and Advances.....	Chapter 8, 1942. Chapter 43, 1937; Chapter 22, 1938; Chapter 24, 1940; Chapter 12, 1941; Chapters 8, 21 and 22, 1942.	1942-43	156,041,194	58	28,409,586	03			
Loans and Advances.....	Chapter 22, 1938; Chapter 24, 1940; Chapter 12, 1941; Chapters 8 and 22, 1942.	1943-44	21,125,402	99	42,802,477	09			
Loans and Advances.....	Chapter 22, 1938; Chapter 24, 1940; Chapter 12, 1941; Chapters 8 and 22, 1942.	1944-45	93,186,761	58	25,889,768	58			
Loans and Advances.....	Chapter 9, 1944. Chapter 24, 1940; Chapters 8 and 22, 1942.	1945-46	65,831,493	62	28,294,867	97			

Loans and Advances.....	Chapter 9, 1947; Chapter 43, 1947; Chapter 24, 1940; Chapter 12, 1941; Chapters 8 and 22, 1942; Chapter 9, 1944; Chapter 8, 1945; Chapter 3, 1945; Chapter 9, 1944; Chapters 29 and 30, 1947; Chaps 8 and 22 1942; Chapter 30 1947; Chapter 37 1948; Chapter 8, 1942; Chapter 9, 1949 (2nd Sess.)	1946-47	27,005,409 84	17,785,564 47	1946-47	(c) 694,210,362 52	(b) Schedule "E".
Loans and Advances.....	Chapter 9, 1944; Chapter 8, 1945; Chapter 31, 1945; Chapters 29 and 30, 1947.	1947-48	101,539,057 72	16,002,499 99	1947-48	694,210,362 52	
Loans and Advances.....	Chaps 8 and 22 1942; Chapter 30 1947; Chapter 37 1948.	1948-49	63,139,600 33	55,253,141 79	1948-49		
Loans and Advances.....	Chapter 8, 1942; Chapter 9, 1949 (2nd Sess.)	1949-50	32,803,800 53	49,947,332 97	1949-50	(c) 694,210,362 52	
<i>Canadian Pacific Railway Company—</i>							
Temporary Loan.....	P.C. 1150 May 23, 1882	1881-82					
Loan to keep workmen employed November 17, 1931 to December 31, 1931—Repayable on demand without interest when Company resumes dividends at more than 5% per annum.	Chapter 57, 1885..... The Unemployment and Farm Relief Act of 1931 and the Unemployment and Farm Relief Act of 1932.	1885-86 1932-33	500,000 00 5,000,000 00 1,447,222 71	500,000 00 5,000,000 00	1881-82 1885-86		
Loan to keep workmen employed November 23, 1932 to December 20, 1932 and January 9, 1933 to January 17, 1933—Repayable on demand without interest before any dividends are declared or paid on the Company's common stock.	Relief Act of 1932.....	1933-34	1,000,000 00	1,000,000 00	1943-44		
Loan to enable the Company to defray expenditures necessitated by the employment of unemployed men during the summer of 1936—Repayable in equal instalments over a period of five years with interest at 2½% per annum.	Appropriation Acts 1935-37		-554,700 00				
Grand Totals.....			8,501,922 71	7,054,700 00		1,447,222 71	
(a) This amount appears in the Public Accounts of Canada in Schedule "C" to the Balance Sheet, as follows:—							
Advances, Refunding Act, 1938.....			1,507,372,907 89	901,715,322 66		695,657,585 23	
Advances, Refunding Act, 1944.....			\$	76,800,029 45			
Advances, Refunding Act, 1947.....				161,959,308 19			
Advances, Redemption of Grand Trunk Railway 4% Perpetual Consolidated Debenture Stock.....				37,259,549 34			
Advances, Financing and Guarantee Act, 1941, Purchase of securities.....				108,157,889 61			
Advances, Financing and Guarantee Act, 1942, Purchase of Securities.....				8,588,986 40			
Advances, Financing and Guarantee Act, 1947.....				18,276,036 27			
Advances, War Appropriation (United Kingdom Financing) Act, 1942—Purchase of Securities.....				5,886,566 33			
Advances, Trans-Canada Air Lines Act—Purchase of Capital Stock.....				256,421,809 22			
Advances, pending deficit Appropriation—Trans-Canada Airlines.....				19,043,022 71			
				1,730,155 00			
Grand Totals.....				694,210,362 52			

(b) These amounts appear in the Balance Sheet of the Public Accounts of Canada under Assets—Loans and Advances—Canadian National Railways.

(c) These amounts include deficits of the Canadian National Railways for the calendar years 1932 to 1935 and 1947 to 1949 amounting to \$293,976,808.38 which were carried in whole or in part as loans until the close of each fiscal year and were then charged to expenditure, as shown in Appendix "D" under Canadian National Railways, Deficits and Operating Expenditures.

(d) This amount appears in Net Debt—Miscellaneous Non-Active Accounts

APPENDIX I
STOCK PURCHASED

	Authority	Date of Purchase	Amount Purchased		Value as at March 31, 1950
			\$	cts.	
<i>Canadian National Railway System including Predecessor Companies—</i>					
<i>Canadian Northern Railway—</i>					
Purchase of Capital Stock.....	Chapter 24, 1917....	1918 to 1920..	10,000,000 00	(a)	18,000,000 00
(a) This amount represents the initial stated value of 1,000,000 no par value shares of the capital stock of the Canadian National Railway Company which were received in exchange for 180,000 shares of the capital stock of the Canadian Northern Railway Company having a par value of \$18,000,000 as provided for by the Canadian National Railways Capital Revision Act of 1937. The \$18,000,000 appears in Schedule "I"—Miscellaneous Non-Active Accounts—Canadian National Railway Stock.					

APPENDIX J

LOANS GUARANTEED AS TO PRINCIPAL AND INTEREST BY THE GOVERNMENT OF CANADA

	Authority	Date of Issue	Amount Guaranteed		Date Due	Amount Discharged	Date Discharged		Amount Undischarged in hands of Public
			\$	cts.		\$	\$	cts.	
<i>Canadian National Railway System including Predecessor Companies—</i>									
Quebec Bridge and Railway Company 3% 50 year bonds.....	Chapter 54, 1903.....	1903	6,678,200 00		1953	6,678,200 00		1908	
Canadian Northern Railway Company 5% First Mortgage Debenture Stock, £1,923,287.....	Chapter 1, 1903.....	1903	9,559,996 72		1953	(a) 8,197,228 39		1942 to 46	1,162,768 33
Grand Trunk Pacific Railway Company 3% First Mortgage Bonds, £14,400,000 at \$4.86.	Chapters 71 and 122, 1903; Chapters 24 and 80, 1904; Chapter 98, 1905, and Chapter 100, 1906; Grand Trunk Pacific Bond Purchase Act, 1913	1905 to 1913	68,040,000 00		1962	(a) 33,018,000 00		1912 to 1915	26,465,130 00
						(a) 8,526,870 00		1943	
Canadian Northern Railway Company 3½% First Mortgage Debenture Stock, £1,622,386-19-9.	Chapter 57, 1899; Chapter 87, 1903; Chapter 71, 1907; Chapters 11 and 92, 1908; Chapter 5, 1909 and Chapter 37, 1906, R.S.	1908	7,896,590 00		1958	(b) 54 40		1942 to 46	5,636,506 48
						(a) 2,260,029 12		1942 to 46	
Canadian Northern Alberta Railway Company, 3½% First Mortgage Debenture Stock, £647,260-5-6.	Chapter 6, 1910 and Chapter 37, 1906, R.S.	1910	3,150,000 00		1950	(b) 1 34		1942 to 48	550,725 60
						(a) 2,599,272 06		1942 to 48	
Canadian Northern Ontario Railway Company, 3½% First Mortgage Debenture Stock, £7,350,000.	Chapter 6, 1911 and Chapter 37, 1906, R.S.	1911	35,770,000 00		1961	(c) 1,540,003 13		1915	3,597,517 87
						(a) 30,632,479 00		1942 to 49	
Canadian Northern Alberta Railway Company, 3½% First Mortgage Debenture Stock, £753,561-12-10.	Chapter 7, 1912 and Chapter 37, 1906, R.S.	1912	3,569,999 98		1962	(d) 3,569,998 86		1916	
						(b) 3 12		Various	
Canadian Northern Railway Company 4% Debenture Stock, £3,280,000 at \$4.86.	Chapter 20, 1914.....	1914	44,866,666 66		1934	(e) 44,866,666 66		1918 to 1919	7,999,074 00
Grand Trunk Pacific Railway Company 4% Sterling Bonds, £3,280,000 at \$4.86.	Chapter 34, 1914.....	1914	15,940,800 00		1962	(f) 7,440,952 60		1938	
Canadian Northern Railway Company 5% Secured Notes.....	Chapter 11, 1918.....	1918	9,733,333 33		1921	(g) 9,733,333 33		1921	
Canadian Northern Railway Company 5% Secured Notes.....	Chapter 11, 1918.....	1918	8,030,000 00		1921	(g) 8,030,000 00		1921	

Canadian Northern Railway Company 5% Notes, £1,049,800 Chapter 11, 1918.....	1919	5,109,026 66	1922	5,109,026 66	1922
Canadian Northern Railway Company 5% Gold Notes.....	1919	6,000,000 00	1922	6,000,000 00	1922
Canadian Northern Railway Company 5% Gold Notes.....	1919	6,000,000 00	1922	6,000,000 00	1922
Canadian Northern Railway Company 5% Gold Notes.....	1919	6,000,000 00	1922	6,000,000 00	1922
Canadian Northern Railway Company 7% Sinking Fund Gold Debenture Bonds.....	1920	25,000,000 00	1940	25,000,000 00	1921 to 1935
Grand Trunk Railway Company 7% Sinking Fund Gold Debenture Bonds.....	1920	25,000,000 00	1940	25,000,000 00	1921 to 1935
Canadian Northern Railway Company 6% Sinking Fund Gold Debenture Bonds.....	1921	25,000,000 00	1946	1,103,000 00	1931 to 1940
Grand Trunk Railway Company 6% Sinking Fund Gold Debenture Bonds.....	1921	25,000,000 00	1946	145,000 00	1942 to 45
Canadian Northern Railway Company 5% Gold Notes.....	1922	11,000,000 00	1925	23,752,000 00	1946
Canadian Northern Railway Company 5% Serial Bonds—Equipment issue.....	1923	22,500,000 00	1924	25,000,000 00	1931 to 1936
Canadian National Railway Company 5% Bonds.....	1924	50,000,000 00	1954	11,000,000 00	1925
Canadian National Railway Company 4% Notes.....	1924	20,000,000 00	1927	22,500,000 00	1924 to 1938
Canadian National Railway Company 4% Bonds.....	1924	20,000,000 00	1954	20,000,000 00	1927
Canadian National Railway Company 4% Bonds.....	1924	20,000,000 00	1954	26,000,000 00	1935
Canadian National Railway Company 4% Bonds.....	1924	18,000,000 00	1930	18,000,000 00	1930
Canadian Northern Railway Company 4% Bonds.....	1925	17,000,000 00	1935	17,000,000 00	1935
Canadian National Railway Company 2% Debenture Stock, £7,176,801.....	1927	34,927,088 20	Callible 3 mos. notice	(a) 16,378,367 60	1928 to 1944
Canadian National Railway Company 4% Gold Bonds.....	1927	65,000,000 00	1937	(a) 16,000,000 00	1942
Canadian National Railway Company 4% Gold Bonds.....	1927	65,000,000 00	1937	(a) 2,290,988 20	1943
Canadian National Railway Company 4% Gold Bonds.....	1927	65,000,000 00	1937	(a) 197,742 40	1944
Canadian National Railway Company 4% Gold Bonds.....	1927	65,000,000 00	1937	(a) 884,000 00	1943
Canadian National Railway Company 4% Temporary Bond Chapter 11, 1928.....	1928	35,000,000 00	1968	35,000,000 00	1935
Canadian National Railway Company 5% Gold Bonds.....	1929	60,000,000 00	On demand	23,500,000 00	1928
Canadian National Railway Company 5% Gold Bonds.....	1929	60,000,000 00	1969	(a) 3,316,000 00	1942 to 44
Canadian National Railway Company 5% Gold Bonds.....	1929	60,000,000 00	1969	56,684,000 00	1944
Canadian National Railway Company 5% Gold Bonds.....	1929	60,000,000 00	1969	(a) 2,141,800 00	1942
Canadian National Railway Company 5% Gold Bonds.....	1929	60,000,000 00	1969	(a) 129,700 00	1943
Canadian National Railway Company 5% Gold Bonds.....	1929	60,000,000 00	1969	57,728,500 00	1940
Canadian National Railway Company 5% Gold Bonds.....	1930	18,000,000 00	1970	(a) 624,000 00	1942
Canadian National Railway Company 5% Gold Bonds.....	1930	18,000,000 00	1970	(a) 38,000 00	1943
Canadian National Railway Company 5% Gold Bonds.....	1930	18,000,000 00	1970	17,338,000 00	1950

APPENDIX J—Concluded
LOANS GUARANTEED AS TO PRINCIPAL AND INTEREST BY THE GOVERNMENT OF CANADA—Concluded

	Authority	Date of Issue	Amount Guaranteed \$ cts.	Date Due	Amount Discharged \$ cts.	Date Discharged	Amount Undischarged in hands of Public \$ cts.
<i>Canadian National Railway System, etc.—Cont.</i>							
Canadian National Railway Company 4½% Gold Bonds.....	Chapter 70, 1924; Chapter 28, 1925; Chapter 51, 1928; Chapters 3, 12, 17, 18 to 22, 24 to 30, 32 to 35, 43, 64 and 72, 1928; Chapters 29, 1928; Chapters 7, 8 and 46, 1930; Chapter 28, 1931; Chapters 12, 15 to 26, 1926-27; Chapter 51, 1928; Chapters 12, 17 to 22, 24 to 30, 32 to 36, 48 and 73, 1929; Chapters 2 and 46, 1930.	1930	50,000,000 00	1955	(a) 1,504,000 00	1942 to 45	48,496,000 00
Canadian National Railway Company 4½% Bonds.....	Chapter 28, 1931; Chapters 12, 15 to 26, 1926-27; Chapter 51, 1928; Chapters 12, 17 to 22, 24 to 30, 32 to 36, 48 and 73, 1929; Chapters 2 and 46, 1930.	1931	70,000,000 06	1936	(a) 2,632,000 00	1943	67,368,000 00
Canadian National Railway Company 4½% Bonds.....	Chapters 1 and 23, 1931.	1931	50,000,000 00	1951	(a) 1,978,000 00	1943	48,022,000 00
Canadian National Railway Company 3% Bonds.....	Chapter 28, 1934....	1934	20,500,000 00	1950	20,500,000 00	1945	
Canadian National Railway Company 2% Temporary Bonds.....	Chapter 28, 1934....	1935	4,751,000 00	1935	4,751,000 00	1935	
Canadian National Railway Company 2% Temporary Bonds.....	Chapter 28, 1934....	1935	5,418,000 00	1936	5,418,000 00	1936	
Canadian National Railway Company 2% Temporary Bonds.....	Chapter 28, 1934....	1935	6,831,000 00	On demand	6,831,000 00	1935	
Canadian National Railway Company 2% Bonds.....	Chapter 28, 1934; Chapter 3, 1935.	1935	13,400,000 00	1938	13,400,000 00	1938	
Canadian National Railway Company 3% Bonds.....	Chapter 28, 1934; Chapter 3, 1935.	1935	35,000,000 00	1944	35,000,000 00	1944	
Canadian National Railway Company 2% Bonds.....	Chapter 3, 1935.	1936	55,000,000 00	1943	55,000,000 00	1943	
Canadian National Railway Company 3% Bonds.....	Chapter 3, 1935.	1936	25,000,000 00	1953	25,000,000 00	1948	
Canadian National Railway Company Temporary Bonds.....	Chapter 3, 1935....	1936	2,043,725 00	On demand	2,043,725 00	1937	
Canadian National Railway Company 2½% Bonds.....	Chapter 3, 1935....	1937	15,500,000 00	1944	15,500,000 00	1944	
Canadian National Railway Company 3% Bonds.....	Chapter 3, 1935....	1937	20,000,000 00	1952	20,000,000 00	1948	
Canadian National Railway Company 3% Bonds.....	Chapter 3, 1935....	1937	30,000,000 00	1950	30,000,000 00	1945	
Canadian National Railway Company 2% Bonds.....	Chapter 3, 1935; Chapter 6, 1937.	1938	20,000,000 00	1942	20,000,000 00	1942	
Canadian National Railway Company 2½% Bonds.....	Chapter 26, 1936; Chapters 6 and 43, 1937; Chapters 22 and 43, 1938.	1939	15,000,000 00	1946	15,000,000 00	1946	
Canadian National Railway Company 3% Bonds.....	Chapter 26, 1936; Chapters 6 and 43, 1937; Chapters 22 and 43, 1938.	1939	35,000,000 00	1959	.....	.....	35,000,000 00
Canadian National Railway Company 2½% Bonds.....	Chapter 43, 1937; Chapter 22, 1938; Chapter 9, 1944-45; and Chapter 42, 1946.	1947	50,000,000 00	1967	.....	.....	50,000,000 00

Canadian National Railway Company 3% Bonds.....	Chapter 22, 1942- Chapter 30, 1947 Chapter 37, 1948	1949	35,000,000 00	1966	.....	35,000,000 00
Canadian National Railway Company 2½% Bonds.....	Chapter 30, 1947; Chapter 37, 1948; and Chapter 37, 1947-48	1949	70,000,000 00	1969	.....	70,000,000 00
Canadian National Railway Company 2½% Bonds.....	Chapter 30, 1947 and Chapter 9, 1949, (2nd Sess.)	1950	40,000,000 00	1971	.....	40,000,000 00
<i>Canadian Pacific Railway Company—</i> Canadian Pacific Railway 3½% Land Grant Bonds.....	Chapter 32, 1888.....	1888	.....	.....	.....	553,433,723 28
Canadian Pacific Railway 5 year Notes.....	Chapter 18, 1933.....	1933	15,000,000 00 60,000,000 00	1938 1938	1906 1934 to 1936	.....
Grand Totals.....			1,459,515,436 55	.....	906,081,713 27	553,433,723 28

(a, c, d, e, f) Guaranteed securities amounting to \$58,157,951.99 as listed hereunder were acquired by the Government and were not outstanding in the hands of the public on December 31, 1936. Under authority of the Canadian National Railways Capital Revision Act of 1937 they were transferred to the Canadian National Railway Securities Trust.

(a) \$33,048,000.00
(c) 1,540,003.13
(d) 3,569,996.86
(e) 12,500,000.00
(f) 7,499,952.00
(b) These amounts totalling \$58.86 represent fractional gains made in the exchange of Debenture Stock from certain other holders under the provisions of the United Kingdom (United Kingdom Financing) Act, 1942 and loans made to the Canadian National Railways under this legislation.

APPENDIX K

LOANS GUARANTEED AS TO INTEREST ONLY BY THE GOVERNMENT OF CANADA

	Authority	Date of Guarantee	Amount of Loan (a)		Due Date	Amount Discharged		Date Discharged	Amount (a) Undischarged	
			\$	cts.		\$	cts.		\$	cts.
<i>Canadian National Railway System including Predecessor Companies—</i>										
Grand Trunk 4% Perpetual Stock, £12,500,000.....	Chapter 13, 1919.....	1919	60,833,333 33		Perpetual	(b) 60,833,333.33		1942 to 43		
Grand Trunk 5% Perpetual Debenture Stock, £4,270,375.....	Chapter 13, 1919.....	1919	20,782,491 67		Perpetual	(b) 19,766,399 81		1942 to 49		1,016,091 86
Grand Trunk 4% Perpetual Debenture Stock, £24,624,455.....	Chapter 13, 1919.....	1919	119,839,014 33		Perpetual	(b) 114,392,231 26		1941 to 49		5,446,783 07
Great Western 5% Perpetual Debenture Stock, £2,723,080.....	Chapter 13, 1919.....	1919	13,252,322 67		Perpetual	(b) 12,752,613 34		1942 to 49		499,709 33
Northern Railway of Canada 4% Perpetual Debenture Stock, £308,215.....	Chapter 13, 1919.....	1919	1,499,979 67		Perpetual	(b) 1,477,388 60		1942 to 49		22,591 07
Grand Totals.....			216,207,141 67			209,221,966 34		.....		6,985,175 33

(a) Pounds sterling converted into Canadian dollars at rate of \$4.86½ to the pound.

(b) These securities were purchased from the Government of the United Kingdom under the provisions of The War Appropriation (United Kingdom Financing) Act, 1942, and from certain other holders under the provisions of the Canadian National Railways Financing and Guarantee Acts, 1940, 1941 and 1942, and are held as collateral for loans made to the Canadian National Railways under this legislation.

[illegible]

(a) Appears in Net Debt.—Miscellaneous Non-Active Accounts.

(c) Includes \$96.42 charged to Consolidated Deficit Account.

(d) This amount was charged to Consolidated Deficit Account.

(e) This amount appears in the Balance Sheet of the Public Accounts of Canada under Assets—Loans and Advances to Railway and Steamship Companies.

APPENDIX M

CALCULATION OF ACCRUED INTEREST ON LOANS

Note.—This appendix shows a calculation of interest that would have been due on loans made to the Canadian National Railway System and Predecessor Companies for capital expenditures and for the acquisition of such interest as accrued on the books of the Government. The interest was never paid into the Government but interest amounting to \$530,832,597.67 was shown on the books of the Railway System and Predecessor Companies. On December 31, 1936, it was \$574,781,637.01. Any claim the Government may have for such interest was transferred to the Canadian National Railway Securities Trust as provided for by the Canadian National Railways Capital Revision Act of 1937.

	Authority	Amount of Loan (a)		Interest of Dec. 31 1936		Totals	
		\$	cts.	\$	cts.	\$	cts.
<i>Canadian National Railway System including Predecessor Companies—</i>							
<i>Canadian Northern Railway—</i>							
Loan Account, 1914.....	Chapter 4, 1915.....	10,000,000	00	9,085,616	44		
Loan Account, 1916.....	Chapter 29, 1916.....	15,000,000	00	18,467,753	41		
Ontario Interest Account.....	Chapter 6, 1911.....	2,396,099	68	1,295,633	33		
Interest Account.....	Chapter 20, 1914.....	5,294,000	02	3,458,940	05		
Loan Account, 1917.....	Chapter 24, 1917.....	25,000,000	00	28,571,122	58		
Loan on Account of Interest and Equipment.....	Appropriation Act 1, 1918.....	25,000,000	00	27,472,644	02		
Purchase of Railway Equipment.....	War Measures Act, 1918.....	1,887,821	16	2,826,644	90		
Loan under Authority, Vote 108.....	Chapter 38, 1918.....	56,926,000	82	57,739,390	59		
Loan under Authority, Vote 127.....	Appropriation Act 4, 1919.....	35,000,000	00	36,374,271	70		
Loan under Authority, Vote 126.....	Appropriation Act 2, 1921.....	48,611,077	00	47,071,090	94		
Loan under Authority, Vote 136.....	Appropriation Act 1, 1922.....	42,800,000	00	40,425,692	28		
Temporary Loan.....				36,271,156	77		
				42,940	66		
						309,702,897	65
<i>Grand Trunk Railway—</i>							
Grand Trunk Pacific Loan—Guaranteed by Grand Trunk Railway.....	Chapter 23, 1913.....	15,000,000	00	7,800,000	00		
Temporary Loan.....				955,888	95		
Loan under Authority, Vote 478.....	Appropriation Act 4, 1920.....	25,000,000	00	24,308,679	03		
Loan under Authority, Vote 126.....	Appropriation Act 2, 1921.....	55,293,435	18	50,799,191	36		
Loan under Authority, Vote 137.....	Appropriation Act 1, 1922.....	23,288,747	15	19,387,043	61		
Grand Trunk Pacific Railway.....							
Three per cent Mortgage Bonds.....	Chapter 24, 1913.....	33,048,000	00	15,089,279	43		
Loan Account, 1914.....	Chapter 4, 1915.....	6,000,000	00	7,620,000	00		
Interest Account.....	Appropriation Act 2, 1916.....	7,081,783	45	8,468,922	85		
Loan Account.....	Appropriation Act 4, 1917.....	5,038,053	72	5,743,441	98		
Loan Account.....	Appropriation Act, 1918.....	7,471,399	93	8,147,417	85		
Receiver Account.....	Acts of 1905 and 1914.....	8,704,662	65	8,258,141	83		
Branch Lines Coupons—Guaranteed by Government of Canada.....	O.C. Mar. 26, 1919, P.C. 635.....	45,764,162	35	42,973,242	98		
Branch Lines Coupons—Guaranteed by Alberta and Saskatchewan.....		2,895,536	98	2,631,518	39		
Loans transferred against Grand Trunk Railway.....				8,364,657	53		
						107,326,622	84
<i>Canadian National Railway—</i>							
Loan Account.....	Appropriation Act, 1923.....	24,550,000	00	19,084,795	70		
Loan Account.....	Appropriation Act, 1924.....	10,000,000	00	6,294,069	71		
Loan Account.....	Appropriation Act, 1925.....	10,000,000	00	5,417,397	27		
Loan Account.....	Appropriation Act, 1926.....	10,000,000	00	5,213,219	18		
Loan Account.....	Appropriation Act, 1929.....	2,932,632	91	989,669	89		
Loan Account.....	Chapters 22 and 23, 1931.....	41,121,216	41	10,441,610	95		
Loan Account.....	Chapter 25, 1932.....	8,077,338	33	3,259,752	84		
Loan Account.....	Chapter 34, 1933.....	8,228,101	10	1,429,726	69		
Loan Account.....	Chapter 28, 1934.....	10,747,973	98	1,207,278	06		
Loan Account.....	Chapter 17, 1935.....	7,293,065	84	442,115	61		
Loan Account.....	Chapter 27, 1936.....	7,011,230	75	121,686	67		
						54,501,313	57
						574,781,637	01

(a) Amount of Loan as at December 31, 1936.



1949-50

**Report of the Auditor General to the
House of Commons with respect to
accounts audited in accordance with
the provisions of the Consolidated
Revenue and Audit Act, 1931, and
other legislative enactments**

THE accounts of Canada for the fiscal year ended March 31, 1950, have been audited in accordance with the requirements of the Consolidated Revenue and Audit Act 1931. The Auditor General of Canada is also required to audit accounts of various corporate instrumentalities, a listing of these being:

- Atomic Energy Control Board
- Canadian Arsenals Limited
- Canadian Broadcasting Corporation
- Canadian Commercial Corporation
- Canadian Patents and Development Limited
- Canadian Sugar Stabilization Corporation Ltd.
- Commodity Prices Stabilization Corporation Ltd.
- Crown Assets Disposal Corporation
- Custodian of Enemy Property
- Eastern Rockies Forest Conservation Board
- Eldorado Mining and Refining (1944) Limited
- Export Credits Insurance Corporation
- Federal District Commission
- Foreign Exchange Control Board
- National Battlefields Commission
- National Harbours Board
- Northern Transportation Company (1947) Limited
- Northwest Territories Power Commission
- Park Steamship Company Limited
- Polymer Corporation Limited
- Yukon Territorial Government

The Foreign Exchange Control Board's fiscal year ends on December 31 and its report, including the certified financial statement, was presented to the House of Commons on May 1, 1950. The audit report on the accounts of the Yukon Territorial Government is delivered to the Commissioner in Council, but some reference is made in this report because of the close relationship of the Government of Canada to Territorial administration. The accounts of the Custodian of Enemy Property have never been annually presented to the House of Commons. The certified financial statements of other bodies listed above are to be found in the Public Accounts. A new body, Canadian Overseas Telecommunication Corporation, was just commencing operations at the year-end, therefore its 1949-50 transactions were not sufficient to necessitate preparation of financial statements.

2. Examinations of the accounts of Canada were made, as in previous years, by means of comprehensive tests, and audit certificates were given subject to the observations in this report to the House of Commons. To the extent practicable, transactions were scrutinized concurrently with recording in books of account; therefore the notice of administrative officers was drawn, before the accounts were closed, to various transactions which would require audit observations if suitable action were not taken. Thereby a substantial reduction was effected in the number of transactions to be drawn to the notice of Parliament. Full opportunity was afforded to examine accounting records, vouchers and files of departments and the corporate bodies.

3. Over the years it was the practice to include in this report various statistical statements, mainly for record purposes because they were not printed elsewhere. It was arranged that such statements be gradually made part of the Public Accounts because that is the more logical place

to insert them. All are now thus treated. The Consolidated Revenue and Audit Act gives the Auditor General certain specific directions, which are quoted in the next paragraph, and also directs that he call attention to other transactions which he "considers" should be drawn to the notice of Parliament. The direction does not require any expression of opinion as to the action which might, or should, be taken; however, the report now made states the material consideration influencing selection of transactions. The Public Accounts are both voluminous and complex, therefore some references are also made to votes and transactions solely for the purpose of providing information. Whenever amounts are stated, cents are omitted by adjusting to the nearest dollar.

4. Section 50 of the Consolidated Revenue and Audit Act directs that the Auditor General "shall call attention to every case" in which

- (a) a grant has been exceeded; or
- (b) moneys received from sources other than the grants for the year to which the account relates have not been applied or accounted for according to the direction of Parliament; or
- (c) a sum charged against a grant is not supported by proof of payment; or
- (d) a payment so charged did not occur within the period of the account, or was, for any other reason, not properly chargeable against the grant, or was in any way irregular; or
- (e) a special warrant authorized the payment of any money; or
- (f) an objection of the Auditor General was overruled by the Governor in Council or the Treasury Board; or
- (g) a refund or remission of any tax, duty or toll has been made on the authority of any Act of Parliament.

5. No grant is recorded in the Public Accounts as having been exceeded. However, had year-end issues of stores, to the amount of \$17,256, from the Department of Transport Stores Account been recorded as charges, Vote 453 (Departmental Administration) would have been exceeded by \$10,480 and Votes 456, 461 and 465 by small amounts. Also, in para. 19 below it is noted that had all matured accounts been paid and charged to the main vote for Defence Services, that vote would have been exceeded. Such transactions as relate to (b), (c), (d) and (e) are noted elsewhere under appropriate headings. The Auditor General has no power of disallowance, therefore (f) is applicable only when he is obligated to audit accounts before payment. Currently the only statutory direction so to do is in the Defence Services Pension Act, which requires that before an award is made the Service Pension Board must have a certificate by the Auditor General which is to be in such form as the Treasury Board may direct. There were no overrulings in the year. A list of refunds and remissions, as required by (g), is attached as an appendix. In a revision of the Consolidated Revenue and Audit Act, consideration might be given to directing that this annual listing be included in the Public Accounts, because refunds and remissions are of audit concern only when irregularly made.

REVENUES AND EXPENDITURES

6. The grand total of Revenues was \$2,580,140,615, while that of Expenditures was \$2,448,615,662.

Comparison of Revenue Collections

7. Ordinary Revenue was \$120,375,000 less than in the year before, due to variations in receipts under the following revenue classifications:

	1949-50	1948-49	Increase	Decrease
Income tax	\$ 1,272,650,000	\$ 1,298,000,000		\$ 25,350,000
Sales tax	415,225,000	390,175,000	\$ 25,050,000	
Excise duties	220,565,000	204,650,000	15,915,000	
Return on investments	91,530,000	107,890,000		16,360,000
Manufacturers' tax on cigars, cigarettes and tobacco	83,500,000	77,665,000	5,835,000	
Transportation and communication taxes	3,970,000	29,035,000		25,065,000
Manufacturers' tax on beverages ...	1,625,000	27,690,000		26,065,000
Manufacturers' tax on candy and gum	1,030,000	19,890,000		18,860,000
Retail purchase tax	525,000	8,710,000		8,185,000
Excess profits tax		44,790,000		44,790,000

8. War and demobilization receipts are not classified as Ordinary Revenue because such receipts are exceptional in that they do not originate either in taxes or as a consequence of ordinary operations of government. In 1949-50 these receipts amounted to \$34,765,000, which is a decrease of over \$56,500,000 from the previous year, a comparison of the principal items being:

	1949-50	1948-49
Receipts resulting from the renegotiation of wartime contracts	\$ 16,769,000	\$ 56,321,000
Military relief credits	1,800,000	
Settlement with United States on munitions inspections account		11,038,000
Settlement with United States on munitions account		3,268,000
Receipts from Central Mortgage and Housing Corporation for rentals and sales of wartime housing	6,776,000	3,300,000
Park Steamship Company surplus	3,325,000	5,000,000
Miscellaneous	6,715,000	9,800,000

9. Receipts from the sale of surplus war assets are also reported as special receipts. In 1949-50 such receipts amounted to \$16,350,000, a decrease of approximately \$9,500,000 from the year before.

Public Revenue Disbursed by a Crown Corporation

10. After the war, the aviation plant at Malton became idle, Victory Aircraft Limited (a Crown corporation) having discontinued operations. On January 22, 1946, the Governor in Council, by P.C. 7358, authorized a seven year lease to A. V. Roe Canada Limited, the agreement including a purchase option at \$2,500,000. Rental charges were set at 50 per cent of the Company's gross profits as established to the satisfaction of the Government. Simultaneously the Company undertook to establish a basic aeronautical research, development and design division, and to carry out work in connection with the development and manufacture of turbines for aircraft and other means of transport, the order in council reciting: "That the establishing in Canada of said operations to be carried on by A. V. Roe Canada Limited is considered to be in the public interest." For such research and development work as the Government might require, the Company was to be compensated upon such terms as were agreed to between the Departments concerned and the Company. The order also states:

That until the Minister otherwise directs all amounts payable to His Majesty under the lease are to be paid to War Assets Corporation.

On August 1, 1948, the Company exercised the option to purchase and Order in Council P.C. 642 of February 10, 1949, fixed \$1,950,000 as the value of that part of the property selected by the purchaser; in other words, not all of the property covered by the \$2,500,000 option was sold to A. V. Roe Canada Limited.

During the period of the lease, the Company paid \$209,192 by way of rent to War Assets Corporation. This represented 50 per cent of gross profits as at time of payment. However, in the final settlement, \$620,198, representing development costs to July 31, 1948, and some small items totalling \$9,681, were accepted by the Government as expenses to be deducted from the gross profits of \$658,362 earned over the whole period of the lease. The effect was to reduce the over-all rental obligation to \$14,241. Thereupon War Assets Corporation refunded \$194,951 (of the \$209,192 previously paid) to the Company. From the viewpoint of parliamentary control over Consolidated Revenue Fund, a consequence was that, although the role of the War Assets Corporation was that of a mere collector for the Receiver General, it drew on a trust account, consisting of moneys held for deposit to the credit of the Receiver General, to make a refund which the Receiver General could have made out of Consolidated Revenue Fund only with parliamentary sanction. On the other hand, the view of the Corporation is that the moneys received by it were provisional payments on account, the real liability of A. V. Roe Canada Limited to be established after tax assessments were finalized by the Department of National Revenue and losses in any year offset against profits in other years during the life of the agreement. For these reasons, it considers that the refund was regulated by the provisions of the Surplus Crown Assets Act and not by the Consolidated Revenue and Audit Act.

Revenue Credited to a Special Account

11. During 1949 a contractor was permitted to occupy a drill hall at Petawawa military camp while carrying out a construction project. It was a provision of the agreement that the occupier insure. In the fall of the year the building was destroyed by fire. A settlement was negotiated whereby the Department of National Defence has accepted \$130,000 (the amount paid by the insurance company) as full settlement for its loss. The intent is to erect a new and larger building and the money is being held in a special account to finance the cost of replacement. As the money is 'public revenue' within the Consolidated Revenue and Audit Act's definition, the appropriate accounting treatment would be to credit the \$130,000 to Revenue and to finance the cost of the new building out of the parliamentary grants, otherwise parliamentary financial control is by-passed.

Contribution to Cost of Public Dredging

12. While tolls are levied for the use of public wharves, no charges are assessed on ships moving in waters made navigable by dredging operations. In the audit an exception was observed. It is now noted, by way of information, because the dredging vote did not indicate that a portion of the cost would be recovered from the user. In 1948 the Department of Public Works completed the Sheguindah dredging project, the object of which was to permit movement of quartzite by water. The cost was about \$82,600. The mining company concerned estimated that 100,000 tons might annually be involved, and in April, 1948, signed an agreement with the Department to make contributions based on annual movements and rates set out in the agreement. The expectation is that within ten years payments will produce \$40,000, or approximately 50 per cent of the cost. The company deposited \$10,000 as guarantee and undertook to make payments on demand. The Department had not, however, computed and made demand for the amount due and payable up to March 31, 1950, under the agreement.

Appropriations and Expenditures

13. Amounts provided by parliamentary appropriations, disbursements therefrom, and lapsed balances in the fiscal year ended March 31, 1950, using round figures, were:

	Grants	Expenditures	Loans and Advances	Lapsed
Annual Appropriations	\$ 1,549,295,000	\$ 1,247,221,000	\$ 117,773,000	\$ 184,301,000
Continuing Appropriations	1,709,421,000	1,201,395,000	508,026,000	
	<u>3,258,716,000</u>	<u>2,448,616,000</u>	<u>625,799,000</u>	<u>184,301,000</u>

There was an increase of about \$273,000,000 in the expenditures when compared with those of the previous year. A table follows which shows the headings under which almost 65 per cent of the 1949-50 expenditures were made, together with corresponding expenditures in 1948-49:

	1949-50	1948-49
Public debt charges	\$ 450,840,000	\$ 475,214,000
National defence	384,879,000	268,805,000
Family allowances	297,514,000	270,910,000
Veterans affairs	228,381,000	270,249,000
Subsidies and payments to provinces	103,926,000	101,482,000
Old age pensions	93,189,000	66,764,000

14. Included in the expenditures is the annual charge of \$75,000,000 as "provision for reserve for possible losses on ultimate realization of Active Assets." No parliamentary appropriation was secured for the \$75,000,000 and the 'expenditure' is one of bookkeeping rather than an actual withdrawal from Consolidated Revenue Fund. Another exceptional charge included in the 1949-50 expenditures is that of \$62,293,000 for the assumption of part of the Newfoundland debt under Terms of Union, regarding which there will be no cash outlay until the obligations mature.

Governor General's Warrant

15. A special warrant was issued on August 24, 1949, for \$310,000. The surrounding circumstances were exceptional. By Order in Council P.C. 3353 of July 27, 1948, authority was granted to the Minister of Public Works to contract for alterations and extensions to a building in Vancouver. The contract was made on the basis of cost plus a fixed fee. The Main Estimates for 1949-50 provided \$620,000 in Vote 339 for work to be performed in the year. Before Parliament prorogued on April 30, 1949, an interim Appropriation Act granted one-half of the appropriation. In order not to disrupt progress of the work, the \$310,000 warrant issued; in other words, the other one-half of the Estimate item. In due course Parliament appropriated all of the Estimate item; thereupon all expenditures were transferred from the warrant and are reported in the Public Accounts as a charge to Vote 339.

Loans and Advances

16. The table in para. 13 shows that loans and advances in the fiscal year amounted to over \$625,000,000. As permitted by 1946 legislation, loans totalling \$120,000,000 were made to the Government of the United Kingdom. About \$29,500,000 was advanced for ex-servicemen taking up land under Veterans' Land Act schemes; and, as noted in para. 51, further increases of \$28,158,000 in respect of the capital stock subscriptions were made in accordance with the Bretton Woods Agreements Act 1945. Apart from these, loans and advances made were to corporate activities or special accounts of the Crown: Foreign Exchange Control Board \$250,000,000, Central Mortgage and Housing Corporation \$93,000,000, Agricultural Prices Support Board \$39,538,000, Canadian National Railways \$29,006,000, National Harbours Board \$20,630,000, Canadian Farm Loan Board \$5,200,000, Canadian Broadcasting Corporation \$4,500,000, and Trans-Canada Air Lines \$3,798,000.

17. For the purposes of calculating the Net Debt of Canada as of March 31, 1950, all loans and advances listed in the paragraph above were treated as assets. Attention is therefore drawn to part of the advances made to the Central Mortgage and Housing Corporation. Vote 560 for 1949-50 authorized advances to the Corporation for, among other things, the construction and conversion of houses for rent to married members of the Armed Forces. The Corporation was advanced approximately \$20,000,000 for this purpose, giving in turn its debentures bearing interest at the rate of 2 per cent. The interest charge was made part of the construction cost. As housing became available for rental, use was vested in the Department of National Defence, but funds to redeem or cancel the debentures, on such transfer, were not provided by Parliament. The rentals collected were used by the Department to reduce charges to its vote for Pay and Allowances, thus augmenting its appropriation with revenues obtained from the investments of a Crown corporation. Vote 821 of 1950-51 (a \$1 item) authorizes National Defence to assume the obligations of the Corporation to repay the advances made to it by the Crown, together with interest, and in accordance with the terms of the debentures. Financial provision was made in the Supplementary Estimates for National Defence to repay the Corporation the amounts expended by it in constructing houses in northern areas.

AUDITOR GENERAL'S REPORT

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Lapsings in Votes

18. As stated in para. 13, the total sum granted by 1949-50 Appropriation Acts was \$1,549,295,000. Of that amount, \$184,301,000, or approximately 12 per cent, lapsed and was written off as required by section 32(1) of the Consolidated Revenue and Audit Act: "Balances of appropriations which remain unexpended at the end of a fiscal year shall lapse and be written off." Classified by departmental listings, grants and lapsing totals were:

	Granted	Lapsed
Agriculture	\$ 69,120,768	\$ 7,740,618
Citizenship and Immigration	20,120,700	2,736,746
External Affairs	17,866,753	1,384,084
Finance	58,014,767	27,943,855
Fisheries	9,024,388	1,610,174
Labour	58,686,735	4,776,592
Mines and Technical Surveys	12,038,233	2,201,497
National Defence	381,919,319	2,181,531
National Health and Welfare	51,573,819	18,972,577
National Revenue	59,712,039	4,676,843
Post Office	85,149,809	2,558,725
Public Works	107,848,008	41,249,886
Resources and Development	102,721,169	17,590,312
R.C.M.P.	16,753,311	1,912,868
Trade and Commerce	61,752,383	10,341,234
Transport	167,978,194	20,331,640
Veterans Affairs	249,873,852	15,015,741
Other departments	19,140,370	1,076,127
	1,549,291,617	184,300,850

19. The lapsing in appropriations for National Defence was almost entirely in connection with Vote 251, which was for defence research and development. The needs of the Defence Services were provided for by Votes 250, 592 and 829, which collectively granted \$348,220,000 for actual outlays in 1949-50. A special wording was associated with the votes in order to make an exception from section 29 of the Consolidated Revenue and Audit Act, which declares that no financial undertaking shall have force or effect unless the Comptroller of the Treasury certifies that he has reserved funds to liquidate the commitment when it falls due. The aim of the section is to safeguard against contracting in excess of grants. The special wording had for its purpose that of giving status to commitments which would not come for payment in the fiscal year. The wording, however, did not relieve the Department of the duty so to plan its financial affairs that all accounts due and payable in 1949-50 were paid out of the \$348,220,000 granted. The Public Accounts record a lapsing of \$245,000 in Vote 250 as supplemented, but already made with respect to transactions of the present year disclose that 1950-51 charges include payments, totalling about \$12,000,000, of accounts which were in the hands of the Department and were due and payable before the 1949-50 fiscal year ended.

Votes for Supplementing Other Votes

20. Votes 89, 100 and 673 were so worded as to provide that Treasury Board might authorize supplements to other parliamentary grants. Experience in application was that the three votes granted more than was actually required. Collectively they totalled \$26,500,000, but resulting actual expenditures approximated \$8,869,000. A summary of the uses to which the three votes were applied now follows.

21. Vote 89 was for \$20,000,000, its purpose being to provide, subject to the approval of the Treasury Board, "for salaries, reclassifications, increases and other payroll items." \$5,673,372 was used and \$14,326,628 of the grant lapsed. In view of the fact that Estimates Details set out

paylist items in some detail, a listing is now given of actual supplements to votes, whenever the amount exceeded \$20,000:

Vote		Salary Provision set out in Estimates Details	Added by Transfer from Vote 89
	<i>Agriculture</i>		
1	Departmental Administration	\$ 213,300	\$ 27,878
9	Agricultural Chemistry	270,623	30,619
47	Health of Animals—Administration	2,355,747	354,126
	<i>Chief Electoral Officer</i>		
49	Salaries and Expenses of Office	32,418	26,408
	<i>Citizenship and Immigration</i>		
235	Field and Inspectional Service, Canada	2,402,112	88,361
	<i>Civil Service Commission</i>		
50	Salaries and Contingencies	1,255,143	76,567
	<i>Finance</i>		
71	Departmental Administration	991,576	88,386
74	Superannuation and Retirement Acts, Administration	192,702	30,994
84	Comptroller of the Treasury's Office	8,600,000	537,785
	<i>House of Commons</i>		
165	Estimates of the Sergeant-at-Arms	406,190	24,000
	<i>Insurance</i>		
119	Departmental Administration	200,610	23,311
	<i>Labour</i>		
457	Unemployment Insurance Commission	15,420,631	158,082
	<i>Mines and Technical Surveys</i>		
490	Topographical Surveys	503,740	37,127
	<i>National Film Board</i>		
339	Production of Films		25,000
390	Distribution of Films		29,280
	<i>National Revenue (Customs and Excise Divisions)</i>		
296	General Administration	1,427,365	64,881
298	Ports, Outports and Preventive Stations	12,262,441	800,389
	<i>Post Office</i>		
308	Post Offices	35,542,096	2,277,413
309	Inspection and Investigation	1,488,365	61,114
	<i>Privy Council Office</i>		
315	General Administration	123,685	23,731
	<i>Public Works</i>		
326	Departmental Administration	239,735	23,838
327	Architectural Branch—Administration	341,705	48,483
	<i>Resources and Development</i>		
223	Engineering and Construction Services	363,369	47,141
	<i>Trade and Commerce</i>		
426	Dominion Bureau of Statistics	2,142,189	114,572
431	Board of Grain Commissioners	1,866,143	86,879
	<i>Transport</i>		
453	Departmental Administration	739,287	78,455
454	Board of Transport Commissioners—Administration	443,420	29,872
456	Canals Operation and Maintenance	3,079,929	63,303
465	Marine Service Agencies	335,426	23,758
496	Air Service Administration	88,655	37,438
	<i>Veterans Affairs</i>		
526	Departmental Administration	1,916,000	81,717

22. *Vote 100* provided \$1,000,000 to be applied, with Treasury Board approval, for "miscellaneous and unforeseen expenses and for the temporary provision of recoverable advances for working capital purposes, and for the readvancing of any such advances repaid." Only \$22,511 was spent, two payments by the National Film Board representing most of the amount: \$20,000 for a report on the organization and administration of the Board and \$939 for a report on the technical operations of the Board.

The vote was also used to authorize the National Film Board and the committee in charge of Laurentian Terrace—a hostel for junior clerks in Ottawa—to use operating income as working capital to defray operating expenses. In each instance a nominal \$1 allotment was made from *Vote 100*. This application, in effect, read into the text of the vote a power to override the Consolidated Revenue and Audit Act, which requires that all revenues be deposited to the credit of the Receiver General and all expenditures be charged to appropriations. In passing, it may be observed that the reference to working capital in the vote text is somewhat ambiguous, because working capital may, at the year-end, be represented by stores, work in progress and accounts receivable.

23. *Vote 673* granted \$5,500,000 to provide for payments with respect to matters supplementary to the Terms of Union with Newfoundland, which were noted in para. XXIII of the Note of the Prime Minister to the Chairman of the Newfoundland Delegation. This Note was tabled in the House of Commons on January 27, 1949. Payments were made by the following departments:

Finance	\$	43,151
Fisheries		60,645
National Revenue		176
Post Office		51,306
Public Works		20,847
Transport		2,996,899
		<hr/>
		3,173,024
		<hr/>

The expenditures by the Department of Transport were for two steamers, and for buildings, equipment, etc., at Gander.

Votes with Legislative Effect

24. The Appropriation Acts for 1949-50 included a number of votes colloquially known as 'dollar votes', the real purpose being to legislate for particular transactions. By way of information, reference is made to those where the texts did not fix a specific monetary commitment.

Vote 54 granted authority to use inconvertible foreign currencies to acquire or improve Government offices and residences in foreign countries. 858,547 Danish kroners (\$136,729 Canadian) were spent in the acquisition of a legation and residence building in Copenhagen.

Vote 386 was a repetition of previous like votes related to financing the wartime conversion of houses into multiple family units. No expenditures were incurred and the text was dropped from the 1950-51 Estimates.

Vote 429 empowered the Canadian Wheat Board to deal in rapeseed and sunflower seed, any losses to be borne by Consolidated Revenue Fund. A year-end supplementary, *Vote 613*, provided for the losses, the amount reimbursed the Wheat Board being \$398,982.

Vote 796 was to permit refund of moneys to purchasers of Government Annuities when the moneys were, for one reason or another, not so applied. In the year, repayments under this authority totalled \$531,905.

Vote 903 was to permit payments to the Canadian Wheat Board to equalize returns on sales of wheat used in Canada with those arising out of the United Kingdom contract. No expenditures were made.

Vote 921 was to permit the Civil Aviation Division of the Department of Transport to register \$455,500 of commitments against future years. The accounts of the Comptroller of the Treasury do not record any use having been made of the power granted by the vote.

Vote 609 (Supplementaries, 1950). In 1948 a federal-provincial Fraser Valley Dyking Board was constituted to supervise restoration work resulting from floods in the spring of 1948. The agreement provided that the Government of Canada contribute 75 per cent of the cost, which was done by charges to annual appropriations. A provincial board took the place of the joint board on April 1, 1950, and it was estimated that this board would require \$190,000 to carry out, or complete, certain works after that date. A purpose of Vote 609, therefore, was to permit, as a charge to Vote 907, a 75 per cent contribution by the Government of Canada towards the estimated cost of this work. Another purpose was to provide funds to the new board to settle accounts payable incurred by the joint board. The over-all effect was to make it unnecessary to secure an appropriation for 1950-51, as there was a sufficient sum available in Vote 907 (which had granted \$1,125,000 for 1949-50 expenses) to put the new board in funds. In all, \$539,035 was transferred to the new board.

Application Given to Vote Texts

25. Tolls and dues in connection with Government wharves are fixed by the Governor in Council. However, section 17 of the Harbours and Piers Act, c. 89, R.S., permits the Minister of Transport to enter into agreements, for terms not exceeding three years, "for the payment of a fixed amount yearly for the use of any wharf . . . in lieu of the tolls and dues leviable for such use in accordance with the rules and regulations made under the authority of this Act . . ." Practice is that the Department of Public Works constructs wharves and the Department of Transport operates them. The text of Vote 370 was:

Chandler—Wharf extension, subject to contribution by the Gaspesia Sulphite Co. \$370,000

This grant financed completion of a project started in a previous year. The cumulative cost was \$500,979. In December, 1949, an agreement was executed by the Department of Public Works and the Company under which the latter agreed to pay annually double the amount of dues collectible by the Department of Transport from the Company, but in no case less than \$3,000 a year. This plan of annual payments is to continue until \$100,000 has been paid. The agreement also provides that vessels of the Company "will have reasonable priority over vessels belonging to other owners using the said extension." Ordinarily a vote text such as the one now noted has as its purpose that of indicating to Parliament that a portion of the cost would be contributed. In this instance it is also relied upon to vary provisions of the Harbours and Piers Act.

26. Vote 276 (National Health and Welfare) was divided under subheads, but all were subject to the following text:

To provide for the following grants to the Provinces, under terms and conditions approved by the Governor in Council.

Consequently, as payments could be made only to provincial governments, attention is drawn to certain payments charged to the subhead "General Public Health Grant". Collectively, nine provinces were paid \$173,000 "to obtain a supply of Cortisone and A.C.T.H." These drugs are new and may be of great importance in treating certain diseases; therefore health officers of the provinces and of the Department of National Health and Welfare agreed that research and experimental work should be undertaken immediately. It was arranged that the National Research Council supervise a research to be directed by a scientific committee and that the Council provide \$100,000 out of Vote 441 (the Council's administrative vote) to assist in defraying the costs incurred by the committee. The provinces undertook to finance the cost of supplies, etc., and for that purpose paid \$173,000 to the Council, which has credited the amount, as well as its \$100,000, to a special account under the control of the Council. The net outcome was to accomplish something indirectly which the Department of National Health and Welfare could not have done directly, namely, to finance as a charge to Vote 276 a portion of the cost of a research project administered by the Research Council.

Charges to the \$273,000 special account amounted to \$86,670, leaving \$186,330 for work subsequent to March 31, 1950. A general condition in agreements with the provinces is an undertaking by them to refund at the end of each fiscal year any moneys advanced in excess of actual expenditures on approved projects. The payments to the Research Council have been treated as fully-vouched provincial expenditures; therefore no action was taken to recover the unspent balance, nor did the Department of National Health and Welfare make any demand for recovery to Vote 276. The Council is a body corporate with a power to receive and expend

moneys received by donation or otherwise from any person, and it followed established practice in setting up a special account for this research project. Nevertheless, in view of the common source of all of the money involved, it may be that a duty rested on the Department of National Health and Welfare to give effect to a provision of section 32 of the Consolidated Revenue and Audit Act: "Accountable advances to any person for any purpose, which remain unaccounted for at the termination of the fiscal year, shall be repaid or accounted for within fifteen days thereafter."

27. The Department of Public Works required a small building at Courtenay, B.C. The same building would also be useful to residents of the municipality, so it was arranged that it would be constructed by the municipality on municipal land, with the municipal authorities assuming full responsibility for future maintenance. In turn, the Department agreed to contribute \$3,500 towards the capital cost. This payment is recorded as a charge to Vote 378:

Miscellaneous works not otherwise provided for, not more than \$5,000 to be expended upon any one work.

As title is not in the Crown, an irregular charge has been made to this vote.

28. Vote 473 (Department of Transport) was a grant for miscellaneous services relating to navigation and shipping, including "provision to settle claims by the Board of Trade, London, England, for expenses incurred, in respect of Canadian distressed seamen of British ships registered out of Canada." In 1947 a naturalized Canadian left Canada as a deckhand on a United States ship. Later he was returned from Greece by the United Kingdom authorities as a distressed British seaman. At Halifax the local shipping master incurred further expenses of \$22 for accommodation and meals, and was reimbursed by the United Kingdom Ministry of Transport, which, in turn, was reimbursed by the Canadian Department of Transport out of Vote 473. The decision to reimburse the United Kingdom authorities was a reasonable one to take because they had acted in good faith and the man had been a Canadian fisherman. However, his signing-on a United States ship disqualified him from receiving the benefit of section 296 of the Canada Shipping Act, therefore the charge to Vote 473 is irregular.

General Health Grants

29. In 1947-48 a contribution of \$200,000 was made to the Fort William Sanatorium towards the capital cost of an extension, provided 50 beds would be for tubercular Indians. In 1948-49 a contribution of \$40,000 was made to the Kamsack Union Hospital "in consideration of the undertaking by the hospital to admit Indian patients." Both charges were to votes for grants to hospitals that care for Indians. Appropriations to the Department of National Health and Welfare in 1949-50 included \$13,000,000, under Vote 276, for hospital construction grants to assist the provinces in the provision of adequate accommodation for hospital and health services. Relying on this authority, the Department agreed to contribute \$129,000 for an 86 bed addition to the Fort William Sanatorium and \$40,000 towards the cost of the Kamsack hospital, without taking account of the earlier payments from the Indians Services votes associated with the same construction projects.

Audit query resulted in Treasury Board reviewing the situation. The Board directed that, in future, grants were not to be made for the construction of the same hospital facilities by two or more departments. So far as these particular cases are concerned, the Board instructed that: the hospital construction grants be reduced to apply only in the case of beds towards which no other Federal Government grants have been made and action should be taken to recover any amount which may have already been paid in excess of the revised amount.

Action resulting from this decision should reduce the grants by a total of \$85,000.

30. Another subhead of Vote 276 provides \$5,143,600 to assist provinces "in strengthening general public health services". A charge of \$182,184 was made to this subhead, although the project was for "protection of children against tuberculosis", and of this, \$105,627 was expended for B.C.G. vaccine. The subhead which should have been charged was the one providing \$3,000,000 to assist "in an accelerated and intensified effort towards the eradication of tuberculosis and to extend progressively the provision of free treatment." In addition to the fact that there has been an accounting irregularity, the error has the consequence that year-to-year comparisons of like expenditures may not now be automatically established by checking subhead totals appearing in the Public Accounts.

31. Vote 276 also provides \$3,500,000 for cancer control programs of the provinces. The vote stipulates that the cost of the programs "be divided equally between the Dominion and the province concerned. An arrangement made in 1945 between the Government of Quebec and the City of Montreal provided that in the succeeding ten years the Government would pay \$100,000 annually to the Radium Institute of Montreal, provided the City likewise contributed \$50,000. By reason of this arrangement, the Government of Quebec qualified for and was paid \$50,000 as a charge to the cancer control subhead. The payment of concern is a further one of \$25,000 to the Province, representing 50 per cent of the agreed contribution by the City of Montreal, because an order of the Lieutenant-Governor in Council, dated May 31, 1950, (a) relieves the City from paying \$50,000 annually, and (b) provides that for six years from April 1, 1949, the Province pay the Institute \$150,000 annually. It was also noted in the audit that the Institute ended its December 31 fiscal year with a surplus of \$16,000.

The subhead for hospital construction requires a contribution by the province which at least matches that of the Government of Canada, while that for combating tuberculosis involves accelerated activities being undertaken by provincial authorities. No conditions are associated with the cancer control subhead. Therefore, it can happen, as the case above illustrates, that application of the subhead may do nothing more than continue a cancer treatment service on its already established scale.

Vote Charged Before Liability Established

32. The Department of National Defence, in the financial year 1948-49, decided that a building in Quebec City should be acquired for Service purposes. The corporate owner of a property agreed to a \$35,000 price for its equity and Order in Council P.C. 142/666 of February 11, 1949, authorized purchase. However, municipal authorities were interested in the title to watermains, etc., and a satisfactory arrangement was not reached until near the end of the 1949-50 fiscal year. Before the accounts were closed, a cheque was drawn for \$35,000 and charged to the 1949-50 appropriation, although negotiations had not reached the point where title was being vested in the Crown. As a matter of fact, it was observed in the current audit that as of September 1, 1950, the cheque had not been released; therefore the \$35,000 charge to 1949-50 appropriations was irregular.

Extra-Statutory Grants of Annuities

33. Para. 43 of the 1948 Report noted two instances where, as charges to appropriations, fully-paid Government Annuities contracts were purchased for the widows of ex-servicemen who died while patients in a hospital of the Department of Veterans Affairs. The cause of death in each case was not of a nature to qualify the widows for Pension Act awards. The audit concern was the propriety of departing from long-established practice of life-time pensions being granted only under authority of a statute or by an item in the Appropriation Act.

Compensation awards have since been fixed for two ex-servicemen who suffered what may prove to be permanent disabilities while patients in hospitals of the same Department. As neither case qualified for an award under the Pension Act, orders in council have authorized payment of (a) the equivalent of annual pension, based on Pension Act rates, (b) free medical treatment in the future, and (c) hospital allowances on the scale applicable to pensioners. It is intended that the annual cost be charged to the Treatment Services vote of the Department of Veterans Affairs. The compensating of the men is not the reason for noting the action taken; instead it is the mode adopted, because the men are not in as secure a status as would be the case were the awards made under the authority of an enactment, as a Ministry is not in position to bind its successors to perpetuate the annual payments, etc.

Civil Servants' Liability for Acts of Negligence

34. The point now noted is the practice of relieving civil servants from financial responsibility when the Crown makes payments arising out of mistakes or negligence of its employees. In instances of gross negligence a department ordinarily will dismiss or suspend, but in many cases a lesser degree of negligence is involved. For that reason, among others, Order in Council P.C. 80/1045 of March 19, 1940, directs that the degree of negligence be determined by the Department of Justice and the employee required to reimburse the Crown a percentage, thereby fixed, of the amount paid the aggrieved person. The object is presumably disciplinary, as the maximum which may be collected from the civil servant is one-fifth of the amount paid by the

Crown. However, the Order relieves the employee of financial liability to the Crown whenever the Deputy Minister of Justice decides that the facts disclose "only a slight degree of negligence and do not involve recklessness, undue carelessness or intentional omission or commission of any act amounting to a wrongful act." The phrasing is such that the employee may not be required to contribute, even in cases where courts award substantial damages against the Crown. An instance is: In May, 1948, a temporary power failure necessitated the raising of the Burlington Channel bridge by auxiliary methods. Highway traffic was inadequately warned and an automobile plunged into the channel. One person was drowned. The Exchequer Court awarded damages of \$4,446, the Court holding that the Crown's servants "were negligent and that such negligence was the sole cause of the losses sustained." When the matter was submitted to the Department of Justice for the purposes of P.C. 80/1045, the opinion given was:

In my opinion, the finding of Mr. Justice Cameron as to the negligence of the Crown's servants herein is binding and, therefore, I am of the view that the said servants are legally liable to reimburse the Crown but that their negligence was of a minor character.

Section 51 of the Civil Service Act provides for suspension and automatic forfeiture of pay when a person, who is subject to the provisions of that Act, is "guilty of misconduct or negligence in the performance of his duties". No legislation specifically gives a power to assess a public employee with all, or a portion, of the cost borne by the Crown in settling a damage claim. In view of the ramifications of the public service, it would be a protection to both employees and Consolidated Revenue Fund were the matter made the subject of legislation.

Cost-Plus Contract Awards

35. No general legislation regulates the award of construction contracts in cost-plus form. In the audit it was noted that, when such awards are made piecemeal, the ultimate sum involved sometimes materially exceeds that which the Governor in Council dealt with in the first instance. It can also happen that departmental representations as to cost prove to be material understatements. For certain types of work it is necessary to contract on a basis other than firm price, but in view of the dimensions and range of construction projects, consideration might usefully be given to defining, by legislation, the circumstances in which contracts may be negotiated on cost-plus or other bases without public invitation for tenders. To illustrate, cost-plus awards with respect to three works projects are now summarized:

Case I. The R.C.A.F. instructed Canadian Commercial Corporation to arrange for the rehabilitating of buildings at Chatham, N.B. On December 7, 1948, the Corporation recommended to the Governor in Council that due to "the urgency attending this project and the fact that detailed plans and specifications are not presently available", the work be done under a cost-plus contract by the firm which originally constructed the station. It was estimated that the work would cost \$20,000 and a fixed fee of \$1,000 was recommended. The Governor in Council approved the contract. Records indicate that the R.C.A.F. did not occupy the station until May 1, 1949. Associated with the award of this contract, Order in Council of March 8, 1949, recites that the Department of National Defence decided to have other buildings at the station rehabilitated and that the estimated cost was \$197,505. The Canadian Commercial Corporation advised:

That since the additional work is related to that being carried on at the site by the present contractor and since this contractor has its organization and equipment established at the site it is considered that it could carry out the additional work more economically and efficiently than if another contractor were employed.

A cost plus a fixed fee contract was authorized. Like considerations influenced the selection of the same contractor in September to perform an \$87,000 cost-plus contract and a similar one for \$160,000 in October. All of the work was in connection with the R.C.A.F. station at Chatham. As of March 31, 1950, the contractor had been paid \$445,293, with \$20,212 of work to be paid for in 1950-51.

Case II. In November, 1948, the Canadian Commercial Corporation recommended, with regard to construction work at the National Defence research establishment at Valcartier, that a particular firm be selected to erect a building on a cost basis (estimated at \$121,306) plus a fixed fee of \$6,000—

since it is considered to be the firm best in position to undertake this work and complete the same economically and efficiently within a minimum of time, and since it has satisfactorily performed work of the type required in the past at this Establishment.

In April, 1949, a further contract for five buildings, estimated to cost \$327,653, plus a fixed fee of \$16,383, was awarded the same contractor—

Since the additional work is closely related to that being carried out at the site by the present contractor, and since this contractor has its organization and equipment at the site, it is considered that it could carry out the additional work more economically and efficiently than if another contractor was employed.

Work on all buildings was completed by March 31, 1950, the total paid the contractor on the two contracts being \$466,291.

Case III. The Department of External Affairs acquired for £22,000 the unexpired portion of the ground lease of premises in London, to provide a residence for the High Commissioner. The annual ground rent is £200, and at the time of acquisition the lease had about 34 years to run. The building had been damaged during the war and the Department's original estimate was that the cost of repairs and alterations would approximate \$65,000, with a net cost of about \$25,000 to the Government—it was expected that awards by the United Kingdom War Damage Commission would approximate \$40,000. The award was, however, for about \$18,500. The work was proceeded with on a cost plus 7½ per cent profit basis, and as of March 31, 1950, expenditures arising out of the contract amounted to \$220,000. In all, approximately \$295,000 had been spent by that time on this property, the lease for which expires in 1982.

Cost Audit Settlements

36. A condition associated with many wartime contracts was that all accounts of the contractor were subject to Government cost audit. This service was performed by the Comptroller of the Treasury. In 1945 statutory notice was taken of the practice, and authority was vested in a Minister to order a downward revision of contract prices whenever he decided, as a result of an examination of costs, that the contract had produced more than a fair and reasonable profit. A Treasury cost audit section still functions and serves the needs of various departments. However, no general statute now vests in Ministers powers akin to those of the wartime legislation, nor are cost audit certificates binding on administrative officers.

The present situation may be illustrated by a contract made by Canadian Commercial Corporation in July, 1948. The Corporation contracted on behalf of the Department of National Defence for the repair and reconditioning of Wasp and Wright aero engines, propellers, etc. Progress payments approximated \$250,000. The cost audit certificate was to the effect that the contractor should refund about \$17,000, but the report indicated that certain costs were susceptible to alternative treatment. In March, 1950, an officer of Canadian Commercial Corporation settled by accepting a refund of \$10,000. Because of the qualified finding of the cost auditor, the amount accepted is not questioned. The point is the exercise of discretion. Cases are bound to arise where bona fide disagreements exist and must be settled by independent decision. In the war years that power was vested in a Minister directly answerable to Parliament; in the illustration used the compromise decision was one by an officer of a corporate instrumentality without either (a) a Minister or the Governor in Council having the final word, or (b) the Canadian Commercial Corporation having a power so to act clearly indicated by any statute. In view of the fact that the Consolidated Revenue and Audit Act is to be revised, it is suggested that consideration be given to filling this gap in existing legislation.

Inventories of Special Equipment and Tools

37. In order to carry out various classes of munitions and aircraft contracts, it is necessary that contractors acquire or manufacture special equipment, tools, etc. Practice is that the cost be paid by, and title thereto vest in, the Crown. When production was at war level, the Department of Munitions and Supply had special divisions to control the purchase and use of such special equipment and tools, and also maintained a central inventory. These arrangements were discontinued after the war and contractors in 1949-50 were permitted to procure necessary special items by direct purchase. In view of the fact that neither the Canadian Commercial Corporation nor the Department of National Defence maintained a centralized inventory control section over this special equipment in the hands of contractors, test examinations were made at plants carrying out aircraft contracts. It was found that it was practicable for contractors to produce the required data and all interviewed indicated a willingness to co-operate. At the year-end no decision had been reached as to what body should be responsible for the maintenance of centralized records, but since then the Canadian Commercial Corporation has undertaken the work.

Payments in Advance of Work Performed

38. In shipbuilding contracts it is a trade custom to make payments at regular intervals, starting when the keel is laid, but in other construction contracts for the Department of National Defence the practice is to make periodic payments based on actual outlays of the contractor, as represented by work and materials incorporated into the project as of the date on which a claim is made. It was observed that, after contract awards were made, the Canadian Commercial Corporation agreed to amend fourteen fixed-price contracts for the construction of housing—involving extensive use of prefabricated materials—to the end that payments be made for materials upon delivery to building sites. The contracts collectively involve \$5,938,000. When tenders were called no notice was given of an intent to vary established practice, nor was any price modification made by the contractors by reason of the contract amendments. Consequently, no compensating financial gain accrues to the Crown by reason of contractors being relieved from the necessity of financing the stockpiling of materials.

39. In the examination of accounts of the Department of External Affairs, it was noted that in 1948 authority was granted by order in council to spend \$10,000 for silver flatware required by missions abroad, and "to make progress payments as they become due." The Department placed an order for flatware with a silversmith at Lansing, Ontario. Although, to March 31, 1950, none of the silverware ordered had been delivered, progress payments of \$1,743 had been made. On inquiry, it was stated that the money had been advanced to buy knife blades and pattern dies. At the time of completion of the 1949-50 audit, it was noted that the Department was demanding delivery of the blades and dies and was taking steps to terminate the contract.

Accountable Advances

40. Section 32 of the Consolidated Revenue and Audit Act requires that all accountable advances "which remain unaccounted for at the termination of the fiscal year shall be repaid or accounted for within fifteen days thereafter." Treasury Board may grant extensions up to sixty days. One purpose of the enactment is to safeguard against the equivalent of loans, while another is to reflect costs in the year in which incurred. Examinations of Navy advances made for travel expenses disclosed that year-end accounting treatment was to transfer approximately \$40,000 of outstanding advances to 1950-51 accounts, without the holders being required to make an accounting. At least 25 per cent of the total was advanced prior to December 31, 1949. Accountings since made indicate that a substantial part of the \$40,000 was spent on travel before March 31, and so should have been reflected as 1949-50 expenditures.

41. Another transaction noted with respect to accounting for travel advances involves an Army officer who was stationed in Asia at the time the advance was made to him. Due to remoteness of location, etc., he did not receive regularly his pay and allowances, which were, on his instructions, deposited to his credit in a Canadian bank. The transmission of funds to him was, therefore, a matter of private arrangement between himself and the bank. Nevertheless, official notice had to be taken of his plight when he was to return to Canada in 1947. Through the Department of External Affairs it was arranged that he be provided with \$2,000 by United Kingdom authorities having funds in the locality. The officer returned to Canada but no accounting has been made of the \$2,000. Although to date the United Kingdom Government has not been repaid by the Canadian Government, that does not relieve the officer from the obligation to make an accounting.

General Election Expenditures

42. Expenditures in connection with the general election of 1949 amounted to \$4,203,370 as of March 31, 1950. As of that date, no accounting had been received from the returning officers for Bruce and Labelle, and consequently no settlement had been made with them.

43. The tariff of fees for persons engaged in the conduct of a general election was authorized by Order in Council P.C. 3221 of July 20, 1948. Item 40 of the tariff reads:

Additional allowances—In any case in which the allowances provided in the preceding items of this Tariff of Fees do not, by reason of the size or character of the Electoral District or other special circumstance, constitute adequate remuneration to an election officer, the Chief Electoral Officer may authorize the payment of such increased allowance as is deemed necessary to provide a sufficient remuneration.

It was noted that this was relied on to award higher amounts to some printers than are authorized by the Tariff. "Election officer" is defined in the Act as being "the Chief Electoral Officer, the Assistant Chief Electoral Officer and every returning officer, election clerk, deputy returning officer, poll clerk, enumerator, revising officer or other person having any duty to perform pursuant to this Act, to the faithful performance of which he may be sworn." A printer obviously is not such a person.

The tariff provides scales of allowances to returning officers for office accommodation. In the case of constituencies having an urban population of over 25,000, the amount is \$100; in all other cases the sum is \$75. Relying on Item 40, already quoted, 46 returning officers in urban constituencies were granted increased allowances, the maximum payment being \$500 in Hamilton East. In 27 constituencies where the normal rate is \$75, supplementary amounts were authorized. The largest was in Wentworth where the total payment amounted to \$225. In view of the fact that exceptions were considered necessary in 73 constituencies, either the general scale, or the grant of supplementary allowances, merits review before the next general election.

Prairie Farm Assistance Act

44. The Prairie Farm Assistance Act, 1939, provides for a 1 per cent levy on grain delivered, the moneys to be credited to a special account called the Prairie Farm Emergency Fund. From this Fund awards are paid to farmers in crop failure areas, the Act providing that if at any time the Fund is insufficient to pay awards made under the Act, advances may be made from Consolidated Revenue Fund to meet the deficit. The Act stipulates that advances made "shall be repayable out of the Fund without interest." In application, the Fund has never been self-supporting, and as of March 31, 1950, there was an accumulated deficit of \$79,017,077, the amount advanced in the last fiscal year being \$13,138,313. By reason of this record, the Department of Finance does not treat moneys so provided as "advances"; instead they are recorded as expenditures of the year in which made.

45. The Act defines a "farmer" as a person who, as owner or tenant, operates a farm in the spring wheat area. By section 6 of the Act, as amended by c. 43, 1947, the Governor in Council may make regulations:

defining who is an owner or tenant for the purposes of this Act, prescribing the minimum areas of farms in respect of which payments may be made under this Act and excluding from the operation of this Act persons who, in such circumstances and under such conditions as are prescribed in such regulations, have occupations in addition to farming or do not reside on farms.

A regulation declares a person not to be an "owner" or "tenant" for the purposes of the Act:

- (a) unless he is the owner or tenant of a farm from the first day of May to the first day of November in the same year;
- (b) unless he lives in the spring wheat area and his primary occupation is farming from the first day of May to the conclusion of the crop season;
- (c) unless he is responsible for the farm operations and the disposal of the proceeds of the farm; and
- (d) if renting from a parent, unless he has a written lease executed prior to the first day of May of the year of award.

It was noted in the audit that this regulation is not strictly applied, cases being observed where payments were made to sons operating farms under verbal leases; also, there were instances where husbands were receiving awards on their own farms and, simultaneously, payments of awards were being made to their wives with respect to land worked by their husbands on their behalf.

The intent of the Act is to provide a form of insurance, therefore the financial position of recipients is not a matter of concern. However, this can have some unusual consequences; for example, a case was noted of a widow receiving an award although the lease was verbal, the recipient did not own farm equipment, and was simultaneously receiving an old age pension.

Civil Service Superannuation Act

46. The Civil Service Superannuation Act was amended in 1947 to permit civil servants being accepted as contributors if holding appointments for a fixed term of years—defined by the regulations as an engagement of not less than three years. The number of persons who may be engaged on a fixed term basis is limited because most appointments are made under the Civil Service Act and so are either during pleasure or for a period not exceeding six months (section 38). In the audit, cases were observed of persons having been accepted as contributors although assignment certificates by the Civil Service Commission were for six months only. An illustration is that of X-ray operators in the Department of Veterans Affairs. Administrative application

was to have the probable time need established for such operators, and whenever it exceeded three years, arrange that deductions for superannuation be made. As the Superannuation Act pivots on appointment status and not on work performed, these persons have no assurance of ultimate grant of pension, because awards may be made only to those who qualify within all the provisions of the Act.

47. The Act (a) permits contributors to apply for pension at 60, and (b) compulsorily retires contributors at 65 (under certain conditions annual extensions may be made up to 70 years of age). On the other hand, there is no provision fixing an age limit for accepting new contributors. As a result of 1947 amendments, various persons were accepted as contributors who elected, as is permissive, to pay for past service by instalments spread over the balance of their lives. The text of the Act is such that, at death, any balance unpaid is written off. In other words, the annuity then granted the widow is treated as an independent award. A consequence has been that, when elderly persons are accepted, the outgo far exceeds the contributions collected. For example, when classes of Revenue Postmasters were recognized for the purposes of the Superannuation Act, several of the postmasters were over 75 years of age. They were at once put on pension, with monthly deductions made from the pension cheques for contributions payable with respect to past service. Several died shortly after, and there are now cases where the annuity paid to the widow exceeds the sum paid to the superannuated postmaster in his lifetime. Thus the Superannuation Account is bearing a burden which was not taken into actuarial calculation when contribution rates were fixed by statute.

48. Legislation in 1949 extends the benefits of the Act to Newfoundland employees, in established positions, who became civil servants of Canada. The terms of the Union with Newfoundland provide that the Government of the Province will reimburse Canada for the pensions for, or at its option make to Canada contributions in respect of, the service of these employees with the Government of Newfoundland prior to the date of Union. It was provided, however, that the payments or contributions be such that the burden on the Province in respect of the pension rights would not be increased by reason of the transfer. The Newfoundland Civil Service Act made no provision for annuities to widows of deceased employees. Consequently, when annuities are paid out of the Superannuation Account to widows of former Newfoundland employees, the amount recoverable from the Province, in conformity with the terms of the Union, is limited to the amount of the death gratuity which would have been payable under the Newfoundland Act. An instance was noted of an annuity of \$540 being paid out of the Superannuation Account to the widow of a former Newfoundland employee who had been transferred to the Canadian Civil Service at the age of 76.

Financing of Services by Use of Corporate Credit

49. A long-established constitutional rule is that all financial undertakings of the Crown are conditional on the grant of money by Parliament. The object, of course, is to keep the Executive wholly dependent on Parliament for Supply and, to make certain, grants lapse at each year-end. The use of statutory corporate agencies has introduced a new factor into the application of the rule because their operations are often financed independently of annual appropriations by Parliament: some are provided with initial capital funds, others have a borrowing power, while frequently it is provided that funds may be advanced to a fixed maximum by direction of the Governor in Council. Legislation, as a rule, declares the body an agent of the Crown, presumably to secure to it special privileges and immunities enjoyed by the Crown. However, some texts are quite general; for example, the Canadian Wheat Board Act vests the Board with power

to act as agent for or on behalf of any Minister or agent of His Majesty in right of Canada in respect of any operations that it may be directed to carry out by the Governor in Council.

One view may be that a text such as the foregoing makes it permissive to use corporate moneys for governmental purposes before the Crown secures an appropriation from Parliament; alternatively, it may be that Executive directions are restricted to those objects within the statutory functions of the instrumentality, or to matters where the Executive is in position to place the agency body in funds before commitments are incurred by it. Large sums are now managed by such bodies, consequently parliamentary control over the public purse is less stringent than it once was. To illustrate the situation, reference is now made to certain transactions noted in the 1949-50 audit.

Case I. The Canadian Wheat Board's primary function is to act as a marketing agency for grains. It is not intended to be a profit-making corporation; instead, after all expenses are paid, balances are to be distributed amongst the producers. It therefore has no share capital, depending on short term bank loans to finance operations. Order in Council P.C. 3376 of July 28, 1948, fixed \$2 as the basic price for selling wheat to millers for domestic requirements. Associated therewith was a condition that a refund of 45 cents (later increased to 46½ cents) be made to the purchasers when "such wheat is used for the manufacture of flour or other food, except alcohol, for human consumption within Canada." The Order in Council further declares that:

The Board shall be reimbursed out of moneys appropriated by Parliament for

- (a) the total amounts paid by the Board to purchasers as refunds authorized by these regulations, and
- (b) interest on the said amounts computed from the date of payment of such amounts until the reimbursement of the Board for the payment thereof, and
- (c) all other moneys disbursed by or on behalf of the Board in connection with the payment of refunds to purchasers, as aforesaid, and, without limiting the foregoing, all expenses of or incidental to the operations of the Board relating to such refunds.

It will be noted that one object of this Order in Council was to fix \$2 as the basic price in settlements with wheat producers, and that another was to put into effect a scheme for the benefit of Canadian consumers of flour—the latter being a matter outside the statutory functions of the Board. At the time no parliamentary appropriation was available to finance this policy of subsidizing the cost of flour to Canadian consumers, nor was one obtained until April 1, 1949 (as a 1948-49 supplementary). A further grant was secured in 1949-50 to adjust balances owing the Wheat Board. In all, \$11,400,000 was advanced to the Wheat Board from these votes. In accountings made by the Board there were some charges for interest on borrowed money.

Case II. A Canadian shipbuilder contracted, on a firm price basis, to build a number of ships for export. Costs exceeding expectations, the contractor sought financial assistance in completing the contract. Section 4 of the Canadian Commercial Corporation Act is:

4. (1) The Corporation is established for the following purposes:—

- (a) to assist in the development of trade between Canada and other nations, and
- (b) to assist persons in Canada
 - (i) to obtain goods and commodities from outside Canada; and
 - (ii) to dispose of goods and commodities that are available for export from Canada.

(2) The Corporation shall comply with any general or special direction given by the Governor in Council or the Minister with reference to carrying out its purposes.

Section 8 directs that all moneys of the Corporation shall be administered "exclusively in furtherance of the purposes for which it is constituted." The Corporation was directed to make advances to the contractor. At no time was the capacity of the purchaser to pay the contract price in question. Later the Corporation was reimbursed when Parliament granted money by a vote reading:

To reimburse the Canadian Commercial Corporation for amounts advanced by it as working capital under mortgage security to George T. Davie and Sons Limited (losses on which advances cannot yet be estimated) for the purpose of enabling that Company to complete and to deliver ships to the Ming Sung Industrial Company Limited, which purchased such ships with funds derived mainly from a loan for this purpose guaranteed by Canada under Part II of the Export Credits Insurance Act.

The contract has been completed, delivery made of the ships and a settlement negotiated with the builder, which was ratified by Order in Council P.C. 145/1111 of March 4, 1950. By it, George T. Davie & Sons Limited undertakes to pay Crown Assets Disposal Corporation, on terms satisfactory to the Corporation, for certain surplus Crown assets, and also to pay, by instalments, \$189,686 to the Canadian Government. The last instalment matures October 31, 1952. When these undertakings are performed, a net loss of approximately \$440,000 will have been sustained by the Government. In view of the text of the vote and that of the statute, the manner by which the \$440,000 loss may be written off has still to be settled.

Case III. Texts of statutes setting up the Agricultural and Fisheries Prices Support Boards are comparable. Administrative expenses are payable out of annual appropriations, but operating costs are financed by advances from Consolidated Revenue Fund. The maximum which may be advanced to the Agricultural Board is \$200 millions and to the Fisheries Board \$25 millions. The purpose of each Board is to endeavour to ensure adequate and stable returns to producers by promoting orderly adjustment from war to peace conditions, and to secure a fair relationship between the returns from agriculture and fisheries and those from other

occupations. All commodities purchased are vested in His Majesty in right of Canada, but the Boards are given the power "to sell or otherwise dispose of" products purchased by them. The net loss on a year's operations in each case is to be met by means of an appropriation. In 1949-50 the Agricultural Board had a deficit of \$3,485,000 and the Fisheries Board one of \$869,794. Votes 652 and 686 for the year 1950-51 provided for these deficits.

The size of the deficit of the Fisheries Board was materially influenced by decisions to make donations of canned fish: \$428,247 worth to the United Nations Relief for Palestine Refugees and \$164,558 worth to Canadian hospitals. In the case of the Agricultural Board, only one small donation was involved: about \$30,000 worth of food products given, through the Government of Quebec, for the relief of destitute persons in Labrador. Had any of the donations been made by a department of government, it would have been necessary to secure a parliamentary grant to finance the purchase of the commodities; but in these instances the Boards acquired the supplies in the course of normal operations and so used advances provided to support market prices. Thus parliamentary sanction of the donations may only be implied and that given after money was spent and deliveries made to recipients.

THE BALANCE SHEET OF CANADA

50. As a consequence of international currency revaluations in September, 1949, various assets and liabilities were revalued, and a net loss of \$20,307,000 was charged as expenditure of the year. The value of the United States dollar becoming \$1.10, the liability with respect to funded debt payable in United States funds increased by \$39,882,000; on the other hand, there was a gain of \$4,150,000 in the asset value of cash balances and securities held in United States funds. The net result was a bookkeeping loss of \$35,732,000 on United States dollar account. Similarly, by reason of the devaluation of the pound sterling from \$4.03 to \$3.08, the liability with respect to funded debt payable in sterling decreased \$19,386,000, while the asset value of cash balances and securities in sterling became \$4,994,000 less than it was before devaluation. The net bookkeeping gain on sterling account was thus \$14,392,000. The value of gold having increased from \$35 to \$38.50 per fine ounce, about 295,000 fine ounces of gold then held for the Gold Purchase Accounts of the Royal Canadian Mint and the Assay Office gained \$1,033,000 in value.

51. A further consequence of the 1949 currency revaluations was the need to contribute an additional \$28,158,000 (Canadian) in respect of Canada's subscriptions to the International Monetary Fund and the International Bank for Reconstruction and Development, in order to maintain the United States dollar value of those portions of the subscriptions which were in the form of Canadian currency or notes payable on demand. However, the \$75,000,000 gold and \$6,500,000 United States currency included in Canada's subscriptions were not revalued for Balance Sheet purposes. Accordingly, as at March 31, 1950, that gold continued to be recorded at \$35 per fine ounce and the United States currency at par of exchange.

52. The Balance Sheet records Assets to a value of \$5,106,147,000 and Liabilities to a total of \$16,750,756,000. The Net Debt as of March 31, 1950, was therefore \$11,644,609,000, a decrease of \$131,525,000 when compared with March 31, 1949.

Assets

53. Using Balance Sheet headings, assets taken into calculation in determining the Net Debt consisted of:

Cash and Other Current Assets	\$ 1,478,635,000
Loans to, and Investments in, Crown Agencies	1,154,970,000
Other Loans and Investments	2,710,965,000
Province Debt Accounts	2,296,000
Deferred Charges	62,562,000
Sundry Suspense Accounts	17,586,000
	<hr/> 5,427,014,000
Less: Reserve for possible losses on ultimate realization of active assets	320,867,000
	<hr/> <hr/> 5,106,147,000

54. *Cash and Other Current Assets.*—The cash amounted to \$143,421,000, including \$2,197,000 in blocked currencies. The major portion of the \$1,479,000,000 total of current assets was represented by the \$1,250,000,000 advanced to the Foreign Exchange Control Board. Working capital advances to Government departments amounted to \$41,714,000, which was an increase of \$19,795,000 in the year—mainly for requirements of the Agricultural Prices Support Board. Also included were securities valued at \$18,691,000, held for the Securities Investment Account of the Minister of Finance.

55. *Loans to, and Investments in, Crown Agencies.*—Of this \$1,155 millions total, \$743,830,000 was represented by loans, etc., to the Canadian National Railways, while advances to Central Mortgage and Housing Corporation totalled \$206,960,000. Certificates of indebtedness of the National Harbours Board included under this heading amounted to \$105,685,000. The value of the Crown's investment in the Bank of Canada is listed as \$5,920,000, being the cost

of its capital stock. (The annual profits of the Bank are paid over to Consolidated Revenue Fund and credited to Revenue, and in 1949-50 they amounted to \$20,667,000.) Loans to the Canadian Farm Loan Board totalled \$24,122,000 at the year-end. Other items included under this heading are: \$42,886,000 advanced to Polymer Corporation Limited; \$8,247,000 invested in the capital stock of Eldorado Mining and Refining (1944) Limited; \$7,750,000 advanced to Canadian Broadcasting Corporation; \$5,000,000 invested in capital stock of Export Credits Insurance Corporation; and \$4,570,000 loaned to Northwest Territories Power Commission, which represents principal outstanding after the Commission repaid \$75,000 on April 26, 1950.

56. *Other Loans and Investments.*—Of this \$2.710 millions total, \$1,457,068,000 was represented by loans to the United Kingdom Government. At the year-end, loans and advances to other national governments were outstanding as follows:

France	\$ 236,600,000
Netherlands	123,870,000
Belgium	62,289,000
China	50,183,000
Roumania	24,329,000
Norway	23,659,000
Czechoslovakia	16,674,000
Indonesia	15,452,000
Union of Soviet Socialist Republics	11,556,000
Greece	6,525,000
	<hr/>
	571,137,000
	<hr/>

Another international item under this heading is the \$393,197,000 subscriptions by Canada to the capital of the International Monetary Fund and the International Bank for Reconstruction and Development. These consist of: \$75,000,000 gold, \$6,500,000 United States currency, \$14,790,000 Canadian, and \$296,907,000 in non-negotiable and non-interest bearing notes payable on demand.

Various loans were made to provinces, especially during the 1930's. Legislation in 1947 adjusted the amounts to be repaid over a period of thirty years. Amounts outstanding as at March 31, 1950, were:

Alberta	\$ 12,187,000
British Columbia	23,671,000
Manitoba	18,305,000
Saskatchewan	39,633,000
	<hr/>
	93,796,000
	<hr/>

The Government of Canada has \$170,453,000 invested in Veterans' Land Act loans and the amount is included under this heading. There is also \$3,319,000 for outstanding loans under the Soldier Settlement Act. Actually, the total of such outstanding loans was \$31,345,000 as of March 31, but \$28,026,000 represents loans which are regarded as doubtful and have not been treated as assets in determining the Net Debt.

57. *Deferred Charges.*—The \$62,562,000 total represents the unamortized balances of discounts and commissions in connection with loan issues made since 1930-31. Increases to the account during the year totalled \$6,511,000, of which \$6,430,000 was for discounts and commissions in connection with loan issues in 1949-50, while \$81,000 was for additional charges recorded with respect to a 1948-49 loan. Decreases, represented by amounts amortized during the year, totalled \$9,734,000. Thus the net result was a reduction of \$3,223,000 in the account.

58. *Sundry Suspense Accounts.*—This \$17,586,000 total was almost entirely accounted for by securities amounting to \$17,481,000, held by the Canadian Sugar Stabilization Corporation for the purpose of a contingency reserve. This reserve is listed as a liability under the "Deposit and Trust Accounts" heading. Subsequent to March 31, the Corporation paid over the amount for credit to Revenue, as the need for a reserve no longer exists.

59. *Reserve for Possible Losses on Ultimate Realization of Active Assets.*—Commencing in 1940-41, the practice was adopted of annually placing \$25,000,000 to the credit of this reserve. In the last three years the amount was increased to \$75,000,000. Thus \$400,000,000 was credited in the ten year period. The reserve now approximates \$320,870,000 because of write-offs made

in 1946-47 (\$21,331,000) and in 1947-48 (\$57,787,000), by relying on the authority of the Surplus Crown Assets Act and the Western Provinces Treasury Bills and Natural Resources Settlement Act. The only transaction during the 1949-50 fiscal year was one of \$1,800, representing a write-off of the balance of a \$2,800 loan made to the High Test Lignite Coal Co. Ltd., in 1943.

Liabilities

60. Again using Balance Sheet headings, the \$16,750,756,000 of Liabilities, as of March 31, 1950, consisted of:

Floating Debt	\$ 505,564,000
Deposit and Trust Accounts	132,720,000
Insurance, Pension and Guaranty Accounts	810,871,000
Deferred Credits	10,979,000
Sundry Suspense Accounts	70,804,000
Province Debt Accounts	11,920,000
Reserve for conditional benefits under Veterans' Land Act, 1942	19,759,000
Funded Debt Unmatured	15,188,139,000
	<hr/>
	16,750,756,000
	<hr/>

61. *Floating Debt.*—The principal items making up the \$505 millions total were: \$296,907,000 in non-negotiable and non-interest bearing notes payable on demand to the International Monetary Fund and to the International Bank for Reconstruction and Development; \$78,895,000 interest due and outstanding on funded debt; \$70,299,000 cheques and warrants not yet presented for payment; and \$51,094,000 matured funded debt securities not presented for redemption.

62. *Deposit and Trust Accounts.*—Included in this \$133 millions total were: \$38,755,000 for deposits in the Post Office Savings Bank, \$20,000,000 deposited by Newfoundland under the Terms of Union, and \$19,136,000 for Indian Trust Funds. \$9,015,000 was on deposit for the Army Benevolent Fund, while contractors' securities' deposits were \$8,009,000. Various other smaller special accounts made up the balance under this heading, one being \$2,678,000 for the Common School Fund.

63. *Insurance, Pension and Guaranty Accounts.*—The balance of the Government Annuities Account represented \$563,182,000 of this \$810 millions total. Also included are: Civil Service superannuation and retirement funds of \$124,657,000; the Permanent Services Pension account of \$45,343,000; the 1914-18 Returned Soldiers Insurance Act account of \$25,289,000, and the Civil Service Insurance account of \$23,796,000.

Although the Unemployment Insurance Fund totalled \$594,920,000 as of March 31, only \$16,889,000 is reflected in the Balance Sheet under this heading, as it is administrative practice to treat only uninvested amounts as a liability of the Government. The Act permits Fund moneys, which are not currently required, to be invested in "obligations of, or guaranteed by, the Government of Canada." These investments are managed by an Investment Committee consisting of G. F. Towers, Governor of the Bank of Canada; Dr. W. C. Clark, Department of Finance, and M. M. Maclean, Department of Labour.

64. *Deferred Credits.*—This \$10,979,000 total mainly arose out of the Netherlands Government's indebtedness of \$7,397,000 incurred during the period of military operations, with respect to supplies furnished and transactions involving local currencies. Agreement as to amount was reached in May, 1949. Under the settlement, Canada received Dutch guilders to the recorded value of \$1,663,000, which are usable only in the Netherlands, and the Netherlands Government has undertaken to pay \$5,734,000 in Canadian dollars by ten annual instalments commencing December 31, 1952.

65. *Sundry Suspense Accounts.*—Numerous items made up the \$70,804,000 total, but the major one was the \$50,681,000 payable to provincial governments, being current collections on account of provincial corporation income taxes which had not been paid over at the year-end.

66. *Reserve for Conditional Benefits under Veterans' Land Act 1942.*—This \$19,759,000 reserve arises from application of the Veterans' Land Act, which provides for certain benefits accruing to veterans who fulfil the terms of their loan contracts covering the purchase of land, buildings, stock and equipment.

67. *Funded Debt*.—Of the \$15,188 millions total, \$14,688,452,000 was payable in Canada, \$437,800,000 in New York, and \$61,887,000 in London. Compared with the year before, there was a substantial increase in the last item, due to the assumption by Canada of £17,796,416 funded debt of Newfoundland under the Terms of Union. The dollar equivalent of this sterling debt at the year-end was \$54,813,000.

Included as funded debt, although the classification seems inapt, was \$115,651,000 representing the estimated amount refundable under provisions of the Excess Profits Tax Act.

Foreign Exchange Control Board Advances

68. In 1946 when the Canadian dollar was returned to par in relation to the United States dollar, the Foreign Exchange Control Board suffered book losses on its holdings of foreign securities and currencies, and a deficit of \$28,807,000 remained when that Board—which operated under powers granted by War Measures Act Orders—was replaced on January 1, 1947, by the statutory Board, created by c. 53 of 1946. In the 1948-49 Balance Sheet of Canada, notice was taken of the deficit by reducing the amount shown for advances to the Board. Subsequently, in September, 1949, when the United States dollar increased in value to \$1.10 in relation to the Canadian dollar, a converse situation resulted—the Board's holdings of United States securities increasing in book value. The law officers reviewed the resulting position of the Board under the Foreign Exchange Control Act. The opinion given was to the effect that these revaluations need not be regarded as producing surrenderable profits within the meaning of section 8 of the 1946 Act; also that it was permissive to offset the outstanding deficit incurred by the previous Board as a result of the 1946 revaluation. After this was done, a revaluation surplus of \$46,453,000 remained, but the amount is not reflected in the Balance Sheet of Canada.

Securities Investment Account

69. This account was established by order in council during the war, to permit temporary investments being made. Since then, interest earnings have exceeded \$54,238,000. On the other hand, trading losses of \$8,299,000 have been experienced. The interest earnings are credited to Revenue, but the trading losses have yet to be written off by means of an appropriation.

Newfoundland Loan Sinking Fund

70. Arising out of the Newfoundland agreement, the Government of Canada became responsible for the management of the sinking fund associated with the Newfoundland issue of 3 per cent 1943-63 Guaranteed Stock. Thus Canada became obligated to carry on a stipulation associated with the loan flotation:

A Sinking Fund, equivalent to one per cent per annum of the total nominal amount of the stock shall be established under the control of Trustees to be appointed by or with approval of the Treasury.

The first payment to the Fund shall be made at a date to be approved by the Treasury, not being later than the first day of July, 1938, and the Sinking Fund moneys and the income arising therefrom shall, subject to payment thereof of the expenses of the management of the Fund, be applied in purchase of stock, or be invested in such other securities as may, from time to time, be approved by Treasury.

The balance of the Sinking Fund Investment Account as of April 1, 1949, was £2,342,811, or \$9,442,000 in Canadian dollars. By reason of the currency revaluations in September, the convertible value of these sterling securities decreased to \$7,216,000. Purchases in the year totalled \$775,000. Thus the dollar value of the Account was \$7,991,000 on March 31, 1950, and it consisted of securities of the issue. In the Balance Sheet this sum is treated as a 'current asset', which is inappropriate in view of the restrictions regulating the sinking fund account.

Working Capital Advances

71. Inventories of stores are not included in the Balance Sheet, with the exception of those of the Department of Public Printing and Stationery, the Mint and the Department of Transport, each of which enjoys statutory power to purchase stores by use of a revolving fund account.

The amount included for stores of the Department of Transport is overstated by \$48,056, by reason of:

- (a) issues of stores to a total of \$17,256, shortly before the close of the fiscal year, not having been recorded until April, 1950; and
- (b) stores to the value of \$30,800 having been lost by fire and the accounts not adjusted by means of an appropriation granted to absorb the charge.

Advances Not Listed as Assets

72. The Veterans Rehabilitation Act permits the Governor in Council to authorize the Department of Veterans Affairs to provide any university in Canada with money in order that it may make small loans to meet emergency conditions among veterans who are being paid educational allowances. As at March 31, 1950, amounts provided totalled \$355,000, but were not recorded as assets in the Balance Sheet.

73. Past practice was continued of including among assets only \$105,685,000 certificates of indebtedness of the National Harbours Board. These represented loans made for the ports of Montreal (including the Jacques Cartier bridge) and Vancouver. Loans totalling \$78,513,000 for the development of other national ports are not recorded as assets in calculating the Net Debt. This inconsistency in treatment merits review to the end that realistic treatment be given to the \$184,198,000 total of the Board's certificates of indebtedness.

Common School Fund

74. The \$2,678,000 in this account belongs to the Governments of Ontario and Quebec, but a long drawn out interprovincial controversy, after Confederation, resulted in the Government of Canada undertaking to manage the principal of the Fund and to pay each Province 5 per cent annually by way of interest. As this arrangement has been in effect since 1893 without further review, it may be that, by reason of changing circumstances, a new arrangement could be effected which would relieve the Government of Canada of a responsibility with respect to which it has no statutory duty.

Civil Service Superannuation Account

75. The \$103,500,000 year-end balance represents contributions by civil servants, a matching contribution by the Government (except with respect to prior service), and 4 per cent interest credited by the Government for the use of the money. Section 12 (1) of the Act reads:

The moneys received under the provisions of this Act shall form part of the Consolidated Revenue Fund, and the moneys payable under the said provisions shall be payable out of the said Consolidated Revenue Fund.

Consequently, the real liability of the Government consists of: (a) contributions received in anticipation of ultimate grant of pension, (b) interest on the amount of such contributions, and (c) the actuarially calculated present value of pensions in effect. Until the liability is computed accordingly, the real sum required to discharge all liabilities which may arise out of application of the Superannuation Act cannot be established.

Permanent Services Pension Account

76. Annual contributions are made by the Government at the rate of one and two-thirds times amounts paid by Service Forces' contributors. This basis is not fixed by the Act, but by an order in council dated April 30, 1948. In applying the order in council in the last fiscal year, no Government contribution was made with respect to \$5,243,000 paid by contributors with respect to prior service. It was observed, with respect to current contributions, that the payment by the Government was \$195,920 less than was necessary to implement the rate fixed by the order in council. It was also noted that, in computing interest to be credited to the Account for the fiscal year, as provided by section 55(2) of the Militia Pension Act, the amount was under-calculated by \$45,000.

A correct evaluating of the liability requires taking into calculation the real components of the liability, as is suggested above with respect to the Civil Service Superannuation Account—an identical statutory direction is in the Militia Pension Act. (The foregoing observation is also applicable to the Returned Soldiers Insurance Act Account.)

Reserve for Possible Losses on Ultimate Realization of Active Assets

77. As there are loans, listed as assets, which have been in default for many years, the setting up of a reserve is prudent; but no statutory authority regulates the present reserve account. From the audit point of view, a more satisfactory basis of maintaining a reserve of this nature would be for the Department of Finance to review the assets at the close of each

year, with a view to estimating what amount should be reserved against each item, having regard to current circumstances, and then adjust the reserve account balance to the total of the amounts so estimated. In view of the large sums involved, legislation should control application.

Province Debt Accounts

78. On each side of the Balance Sheet is a heading, "Province Debt Accounts". Readers might assume, therefore, that the amounts opposite the headings represent the precise financial relationship between the Government of Canada and the provinces. Actually, they relate only to matters arising out of the British North America Act. Various other provincial credit and debit balances are included under other classifications.

The Form of the Balance Sheet

79. Notice was given at the commencement of the last session of Parliament of an intent to revise the Consolidated Revenue and Audit Act, 1931. While no Bill was introduced, it is assumed that proposals will ultimately be made. Section 38 of the present Act requires that the Public Accounts shall show:

- (a) the state of the public debt;
- (b) the state of the Consolidated Revenue Fund and the various trusts and special funds under the management of the Government of Canada;
- (c) such other accounts and matters as are required to show what the liabilities and assets of Canada are at the date of such statement.

There is need for statutory definitions of "liabilities" and "assets" for the purposes of (c). From the accounting viewpoint, it is inconsistent to ignore, for example, inventories of consumable stores, accounts receivable and moneys held in various corporate and other special accounts, while various non-current loans are treated as assets up to their face value. So far as the liabilities of the Government are concerned, the correctness of balances in various liability accounts is not established.

MISCELLANEOUS AUDITS

80. Statutes now listed direct the Auditor General to audit the accounts of the following statutory corporations:

Canadian Broadcasting Corporation, c. 24, 1936
 Canadian Commercial Corporation, c. 40, 1946
 Crown Assets Disposal Corporation, c. 21, 1944-45
 Eastern Rockies Forest Conservation Board, c. 59, 1947
 Export Credits Insurance Corporation, c. 39, 1944-45
 Federal District Commission, c. 55, 1927
 National Battlefields Commission, c. 57, 1908
 National Harbours Board, c. 42, 1936
 Northwest Territories Power Commission, c. 64, 1948

The Audit Office also examines the accounts of the following companies operating under letters patent issued under authority of the Dominion Companies Act 1934:

Canadian Arsenals Limited
 Canadian Patents and Development Limited
 Canadian Sugar Stabilization Corporation Ltd.
 Commodity Prices Stabilization Corporation Ltd.
 Eldorado Mining and Refining (1944) Limited
 Northern Transportation Company (1947) Limited
 Park Steamship Company Limited
 Polymer Corporation Limited

At the year-end, Canadian Sugar Stabilization Corporation, Commodity Prices Stabilization Corporation and Park Steamship Company were in the process of discontinuing business activities.

Canadian Arsenals Limited

81. This company has custody of the arsenals, a small arms manufacturing plant, facilities once operated by Research Enterprises Limited, a gun plant and also wartime shell-filling and explosives projects. The corporate fiscal year ends March 31. Sales from manufacturing and other activities totalled \$10,219,619. After deducting cost of labour, material and other direct charges, there was \$3,869,334 gross profit from operations. Other revenue amounted to \$789,100. Expenses of administration, maintenance of facilities in standby condition and indirect manufacturing expenses amounted to \$6,873,478—after taking into calculation certain recoveries of previous years' expenditures. Summing up all of the foregoing, the over-all deficit was \$2,215,044.

82. The company has in its control certain material consisting, in the main, of stocks taken over by the Department of Reconstruction and Supply from wartime companies. Practice is to take these into the financial accounts of Canadian Arsenals only when absorbed in its manufacturing operations. Working capital was augmented during the year by \$5,192,252, representing the value of such surplus materials used in operations, and by \$500,000 paid to the company as a charge to Vote 451 (which granted \$2,900,000 for administrative and operational costs of the company). Thus the total accretions to working capital amounted to \$5,692,252 in the year. Against this was offset the \$2,215,044 operating deficit, \$914,727 for fixed assets purchased, and \$338,180 for the accumulated costs of a contract which was cancelled, as explained in para. 84 below. The result was that working capital at the year-end was \$2,224,301 in excess of the \$5,000,000 maximum authorized by Parliament. This excess has since been refunded to Consolidated Revenue Fund.

83. During the year, maintenance accounts were charged with materials, totalling \$74,913, that had not been received at the year-end. Of this amount, \$9,050 represented lumber in transit from the West Coast, and \$65,863 coated steel pipe held in storage by the vendor at the company's request. In view of the fact that the piping had not been incorporated into repairs, the proper action would have been to charge to inventory, and not to maintenance accounts until actually used.

84. In July, 1948, the company commenced production on a contract for ammunition for export, payment being guaranteed by irrevocable letters of credit. As of November 15, 1949, work ceased when the company was notified by the Government that further export permits would not be issued. Work in process costs were then \$338,180. As the decision to end this contract was not one of the company, it billed the Department of Trade and Commerce for the \$338,180. On April 1, 1950, the Department indicated that the amount should be absorbed in the accounts of Canadian Arsenals. Notice is drawn to the transaction because of this instruction.

85. The balance sheet item, Accounts Payable and Accrued Charges, includes, as an accrued liability, \$80,811 for materials used in the manufacture of snowmobiles. In 1946 the Company undertook work on 20 snowmobiles for the United States Government and 10 for the Canadian Government. Each Government supplied certain materials, the company undertaking to make accountings with respect thereto. Work on both contracts proceeding concurrently, these materials were used without effective control being maintained as to their disposition. Deliveries were made and general settlements effected as to prices for the snowmobiles. Based on a review of records produced for examination, the audit view is that a need for this \$80,811 accrued liability entry has not been established.

86. In reporting on Canadian Commercial Corporation's accounts, reference is made, in paragraph 90, to a matter which also relates to Canadian Arsenals' accounts.

Canadian Broadcasting Corporation

87. In the fiscal year ended March 31, 1950, income amounted to \$7,997,616 and expenditures to \$8,030,214. There was, therefore, a deficit of \$32,598 before providing \$211,149 for depreciation and obsolescence.

88. Although the Corporation operates domestic and international broadcasting services, it has no statutory responsibility for the latter. Section 8 of the Canadian Broadcasting Act 1936 limits the Corporation's field by declaring that "the Corporation shall carry on a national broadcasting service within the Dominion of Canada", while section 15 stipulates that funds of the Corporation be applied "exclusively in furtherance of the purpose for which the Corporation is constituted." Consequently, the cost of the international short-wave service is provided for by parliamentary appropriations, and out of the same vote the Corporation is paid a surcharge of 5 per cent on cost for directing and supervising the service.

Legislation provides that the C.B.C. receive all moneys collected from the sale of receiving set licences in Canada, and the Corporation also has income from commercial programs—the ratio is currently five to two. The international service has no source of income. A further financial distinction between the domestic and international services is that C.B.C. is under statutory obligation to repay advances, with interest, made for the purpose of financing capital improvements, etc., while capital expenditures for the international service are not recoverable from the C.B.C. but are treated as governmental expenditures of the year in which incurred.

If it be of importance that the Corporation

(a) strictly apply its moneys to broadcasting within Canada, and

(b) be not indirectly subsidized out of moneys provided for the international service,

the situation now existing in Montreal and, to a limited degree, at Sackville, where the short-wave transmitter is located, merits consideration.

The acquisition and remodelling of the Radio-Canada Building, formerly the Ford Hotel, in Montreal, and other property in the neighbourhood have resulted in a capital outlay, to July 31, 1950, of approximately \$4,000,000. The major portion of the money was drawn from appropriations provided for the international service, with C.B.C. financing about \$150,000, out of interest-bearing advances made by the Government to the Corporation for either capital works or developing television facilities. C.B.C. is progressively vacating rented premises in Montreal and moving into the Radio-Canada Building project. Already "within the Dominion of Canada" broadcasting uses of the property far exceed those of the international service and the expectancy is that this ratio of use will continue. It will thus be noted that a service created to broadcast to foreign listeners is in the process of assuming an ancillary function, namely, providing space for rental, which ordinarily is a responsibility of the Department of Public Works. The international service having no staff organization, C.B.C. is in the peculiar situation of being administrator of a real estate project and simultaneously occupant of the premises.

The operating of the international service on the basis of cost plus 5 per cent presents no special accounting problem in establishing costs incurred, save to the extent of fixing a fair ratio when the international and domestic services use the same facilities. What is of particular concern is the treatment of capital costs and the apportionment of operating and maintenance costs of the Radio-Canada Building and adjacent property as between parliamentary grants for the international service and the C.B.C. accounts.

With the international service a real estate holder, new items of expense arise and annual appropriations are affected. As an offset against the additional expenditure, the international service should receive a rental from the C.B.C. for the costs incurred in maintaining and servicing the space occupied by the C.B.C. The C.B.C. expects to pay rent, but up to the present neither a rate nor a starting date has been fixed.

The Estimates Details associated with Vote 267 for 1950-51 set out estimated expenditures for maintenance and operation of the short-wave service as \$1,698,400, but the vote itself is for \$1,598,400. The intent is that the \$100,000 difference will be provided by using rental revenue. However, Estimates Details are not incorporated into the Appropriation Act; consequently although they disclose an intent to override a provision of the Consolidated Revenue and Audit Act, Parliament has not, by the text of the vote, granted permission so to do. C.B.C. is accordingly placed in a somewhat embarrassing position because (a) the insertion of \$100,000 may be regarded as an Executive indication of rental value in 1950-51, leaving C.B.C. no discretion save to pay, and (b) the legal position of C.B.C. is not secure should it spend more than \$1,598,400 on international service broadcasting. The status of the international service vis-à-vis the Canadian Broadcasting Corporation is, of course, one involving public policy, but accounting experience to date indicates that parliamentary control could more easily be preserved were the subsidiary international service merged into the Corporation on a basis which is equitable to purchasers of receiving set licences.

Canadian Commercial Corporation

89. This Corporation is the procurement agent of the Department of National Defence, and income for performing that service approximated \$1,000,000 in 1949-50. In addition, it received \$166,000 for acting as purchasing agent for other governments and international bodies. The principal item of expense was for salaries, which totalled \$913,700. The Corporation ended the year with a surplus of \$52,190.

90. The working capital of the Corporation is approximately \$4,300,000, consisting of Government advances, as provided by section 8 of the Act, and earned surplus of \$800,000. The Agency Accounts list \$8,769,042 cash in bank and \$11,333,514 advances to suppliers. The major part of the latter represented advances to Canadian Arsenals Limited and arose in this way: Munitions orders were received from other governments, a condition being immediate delivery. The Department of National Defence had suitable stocks, not currently required, and it was arranged, with the approval of the Governor in Council, to borrow these to permit filling the orders and to manufacture replacements for National Defence. Canadian Arsenals was entrusted with the physical procurement and shipment of the munitions sold, and although this company had no title to them, it submitted invoices therefor to Canadian Commercial Corporation. These were paid. Deliveries of replacements by Canadian Arsenals to March 31, 1950, amounted to \$118,793. As a result, Canadian Arsenals was holding at the fiscal year-end approximately \$10,000,000 for which Canadian Commercial Corporation is accountable pending delivery of the manufactured replacements. In view of the fact that Parliament had provided Canadian Arsenals with \$5,000,000 working capital, doubt must necessarily be entertained as to the administrative prudence of making such large advances, even to a Crown company, before the scale of production justifies payment.

Canadian Patents and Development Limited

91. This company was incorporated under the Companies Act by relying on section 14 of the Research Council Act, as amended by c. 31, Statutes 1946. Its function is to administer discoveries and inventions developed by officers of the National Research Council. In the year ended March 31, 1950, income from royalties and licensing agreements was \$44,939, while \$10,879 was received from \$382,000 of investments. Salaries totalling \$13,376 were paid to three persons and represented the major item in the \$14,863 of administrative expenditures.

Canadian Sugar Stabilization Corporation Ltd.

92. Throughout the war a Sugar Administrator was responsible for the importation of cane sugar, the acquisition of domestic beet sugar, and for sales to refiners and other authorized users. On March 13, 1947, the Canadian Sugar Stabilization Corporation assumed the functions of the Administrator. The net assets transferred to the Corporation had a value of \$19,337,931. The fiscal year ends August 31. In the 1949 year the Corporation had a sugar trading loss of \$10,296, but a net excess of income (including income from investments) over expenditure of \$303,228.

93. The operations under sugar control were virtually completed as at August 31, 1949. Subsequent activities of the Corporation are those incidental to handing over to and settling with the sugar refiners, the clearing of outstanding transactions, and the winding up of the Corporation. In the present year, cash amounting to \$18,500,000 has been surrendered to the Receiver General.

Commodity Prices Stabilization Corporation Ltd.

94. During the year the Corporation, in addition to making adjustments in respect of previous years' transactions, liquidated its remaining inventories. These consisted of seal oil and whale oil purchased in 1948-49, after oils and fats had been decontrolled. The seal oil had been obtained from a Canadian producer at a cost of \$173,613 and was sold for \$16,804; while the whale oil had been acquired from a Newfoundland source at a cost of \$964,136 and realized \$506,893. Thus there was a loss of \$614,052 in disposing of these commodities.

Crown Assets Disposal Corporation

95. Gross proceeds from sales were \$11,413,951. Against this were direct costs of \$291,993 for freight, handling, packing and warehousing of surplus assets held for disposal. Thus the 10 per cent commission to the Corporation amounted to \$1,112,196. The major item of expense is for administrative and office salaries; for the year ended March 31, 1950, it was \$426,975. In the previous year the like item of expense amounted to \$1,693,267.

96. On March 3, 1949, the Corporation sold to Canadian Pacific Air Lines Limited buildings comprising part of the former Boeing Aircraft plant, at Vancouver Airport on Sea Island. The purchase price was \$200,000, payable \$20,000 annually, with interest at 3½ per cent. On March 8, 1949, the Canadian Pacific Railway Company was informed that the Government would contribute \$50,000 to the cost of a new road giving access to the administration building of the plant. Files indicate the intent to pay one-half of the amount out of sale proceeds and the balance from a parliamentary appropriation. As of March 31, no payment had been made by the Crown Assets Disposal Corporation, but a liability for \$25,000 was recorded in its accounts for the fiscal year. Subsequent to the close of the fiscal year it was decided not to construct the road; thereupon the \$25,000 liability was cancelled.

Custodian of Enemy Property

97. The operations of the Custodian, arising out of the war which commenced in 1939, are governed by the Trading with the Enemy (Transitional Powers) Act. Title to property in Canada which belonged to nationals of enemy or proscribed territories was vested in the Custodian. As at December 31, 1949, the nominal value of all vested assets under administration was \$53,451,546. Principal sources of revenue are administrative fees which are based on a percentage of the value of assets released to owners, and interest on funds temporarily invested. From the inception of these operations to December 31, 1949, revenues exceeded administrative expenses by \$7,359,961. The Custodian's operations regarding World War I have likewise resulted in the accumulation of a surplus, which was \$1,941,412 as at December 31, 1949. Of this amount, \$1,093,437 is reserved for the settlement of possible claims.

Eastern Rockies Forest Conservation Board

98. This corporate Board consists of two members appointed by the Government of Canada and one by the Government of Alberta. The purposes of the Board are: (a) to construct and operate projects and facilities required for the conservation of forests and watersheds of that

area of the East Slope of the Rocky Mountains forming part of the watershed of the Saskatchewan River, (b) to protect the forests from fire, insects, disease, etc., and (c) to conserve, develop and manage the forests. Section 8 of the statute permits the Minister of Finance to advance \$6,300,000 for capital works, but not more than an average of \$1,050,000 per year. Other administrative expenditures are financed by annual appropriations and by contributions from the Province of Alberta. \$1,634,844 has been advanced for capital works—mainly for the construction of roads and trails. Operation disbursements amounted to \$313,853 in the year ended March 31, 1950. Of this, \$142,498 was charged to Vote 185. In addition, \$18,223 was charged to Vote 184, being the salaries and expenses of representatives of the Government of Canada.

Eldorado Mining and Refining (1944) Limited

99. A wholly-owned subsidiary of this company is Northern Transportation Company. After the expropriation of shares of Eldorado Mining and Refining Limited in 1944, it was decided to acquire new barges for Northern Transportation Company and to make other capital improvements to its assets. To finance the cost, the Government advanced \$1,859,015 to the parent company, taking 20,000 shares of stock therefor. In December, 1949, Eldorado Mining and Refining (1944) Limited secured supplementary letters patent which authorized redemption of 10,000 shares. It exercised the power by paying the Receiver General \$1,000,000 for them.

100. Both companies ended the year's operations with a profit, that of Eldorado being \$2,199,590, while Northern Transportation's was \$249,054. It is, of course, to be borne in mind that the companies, being wholly-owned by the Crown, enjoy exemption from various forms of taxation.

Export Credits Insurance Corporation

101. Premiums earned during the year on risks underwritten were \$220,722, while other revenue of the Corporation consisted of \$255,184 interest on investments. Administrative expenses amounted to \$90,139, which included \$69,718 for salaries. The Underwriting Reserve which has accumulated since inception, from the annual excesses of revenues over expenses, stood at \$751,210.

102. A purpose of the insurance scheme is to afford protection against manufacturers' and exporters' foreign accounts receivable being frozen through delays in settlements for export sales by reason of exchange restrictions or other adverse international situations. Practice is to settle with the manufacturer or exporter concerned and to take steps to recover from the consignee. The record is:

Year	Payments	Recoveries
1946	\$ 11,534	nil
1947	528	\$ 9,412
1948	110,725	37,739
1949	515,202	94,920
	<hr/> 637,989	<hr/> 142,071

The \$495,918 excess of payments over recoveries, however, includes approximately \$300,000 which is 'blocked' through exchange restrictions of the countries concerned. The Corporation's policy is to record all such payments as losses and to treat recoveries as revenue. This practice is open to the objection that financial statements do not disclose the real financial position. An alternative would be to enter such payments as recoverable, subject to a suitable reserve for possible losses.

Federal District Commission

103. The income of the Commission was \$1,904,538 and its expenditures \$1,875,070. The latter consisted of:

Acquisition of land for parks, etc.	\$ 706,954
Acquisition of land for industrial sites, etc.	415,522
Maintenance of parkways, etc.	348,324
Maintenance, etc., of Government grounds, etc.	304,270
National Capital Planning Committee expenses	100,000
	<hr/> 1,875,070

104. From the foregoing, it will be observed that the maintenance cost of the Ottawa and Hull parkways, etc., was \$348,324, which included \$23,110 in the nature of capital expenditure. It will be noted that the cost of the parkways is now annually exceeding the annual grant of \$300,000 for the purpose. A consequence is that the Commission is not in position to accumulate a fund to repave roads, etc. In view of the constantly increasing volume of traffic and the expansion of the parkway system, the long-range financial policy may merit review to determine whether provision should be made systematically by providing annually an amount, calculated by engineering experience, for replacements. An alternative, of course, would be to make special grants from time to time for reconstruction work.

National Battlefields Commission

105. The Commission receives an annual grant of \$100,000. In the last fiscal year, expenditures exceeded income by \$1,196, which was met out of a small accumulated surplus. This body, although its field of operations is more restricted, has the same problem as that of the Federal District Commission in providing for the replacement of roads, etc., under its control.

National Harbours Board

106. The Board is responsible for seven ports once administered by statutory harbour commissions, and, in addition, manages the Jacques Cartier Bridge, Montreal, the Second Narrows Bridge, Vancouver, the grain elevators at Prescott and Port Colborne, and the port of Churchill. A summary of revenues and expenditures of the seven ports in the Board's fiscal year ended December 31, 1949, is:

	Revenues	Expenditures	Surplus	Deficit
Halifax	\$ 1,393,561	\$ 1,531,893		\$ 138,332
Saint John	818,899	1,348,174		529,275
Chicoutimi	62,433	161,324		98,891
Quebec	897,333	1,814,539		917,206
Three Rivers	248,887	260,333		11,446
Montreal	6,711,433	6,609,739	\$ 101,694	
Vancouver	2,473,106	2,351,049	122,057	

107. Expenses of Head Office at Ottawa amounted to \$166,509 and were pro-rated among the various operating divisions.

108. Section 29 of the National Harbours Board Act, c. 42, Statutes 1936, provides for certificates of indebtedness being given by the Board for advances from Consolidated Revenue Fund for capital expenditures and retirement of debt. The total of such certificates was \$183,405,000 as of December 31, 1949—the major part being in exchange for debentures issued by its predecessors. The interest rate fixed by the Governor in Council is currently 2.75 per cent, and the Act requires that the Board assess each port with its share of the interest cost. This charge is based on the advances made to the ports. In 1948 and 1949 amounts charged and sums paid were:

	1948		1949	
	Charged	Paid	Charged	Paid
Halifax	\$ 343,711	\$ 100,000	\$ 346,386	\$ 200,000
Saint John	476,519		515,571	100,000
Chicoutimi	104,808		104,819	
Quebec	765,131		765,493	
Three Rivers	109,579	125,000	109,593	100,000
Montreal	1,655,717	1,300,000	1,665,493	1,600,000
Vancouver	683,390	1,000,000	680,117	800,000

109. Separate accounts are maintained for the Jacques Cartier Bridge, therefore the interest charge quoted above for the port of Montreal does not include interest transactions with respect to the Bridge. In 1929 the Montreal Harbour Commissioners negotiated a \$19,000,000 loan in New York to finance construction of the Jacques Cartier Bridge. The Government of Canada guaranteed payment of interest and principal. Normally the issue would mature in 1969, but a condition of the issue was that it could be called in 1949 by paying holders a 5 per cent premium on their certificates. In the year, this option was exercised, the National Harbours Board being provided with the necessary funds by the Government. Thus the future annual

interest charge to the Board is now 2.75 per cent on \$20,049,750, which is a reduction of approximately \$400,000 from what was payable under the previous 5 per cent loan of \$19,000,000.

110. The port of Saint John has also two loans outstanding which are held by the public. These loans antedate the National Harbours Board Act. Collectively they totalled \$671,282 as of December 31, 1949. On the major part the interest rate is 5 per cent, the loans maturing in August, 1952.

111. The Board is empowered to charge to operations annual provisions for replacement reserves in lieu of depreciation charges. It has done so and has set aside funds for each port. Replacement reserves made in the year, together with the accumulated totals for each harbour and the funds (cash and securities) as of December 31, 1949, were:

	Reserved in 1949	Reserve Accounts as at Dec. 31, 1949	Holdings in Funds as at Dec. 31, 1949
Halifax	\$ 200,000	\$ 2,994,010	\$ 3,214,744
Saint John	200,000	3,305,368	3,304,663
Chicoutimi	30,000	415,547	172,547
Quebec	200,000	2,877,217	672,217
Three Rivers	70,000	1,272,422	1,272,379
Montreal	811,847	10,498,541	10,500,350
Vancouver	250,000	6,960,591	6,961,581

Northwest Territories Power Commission

112. The Commission constructs and operates power plants within the Northwest Territories. Capital expenditures are financed by means of advances from Consolidated Revenue Fund, the interest charge being 3.125 per cent. As of March 31, 1950, outstanding advances on the Snare River project amounted to \$4,615,000. Shortly afterwards the Commission repaid \$75,000, plus matured interest. At the year-end the Fort Smith project was still in course of construction with \$30,000 advanced to finance the cost.

113. Income from sales of power produced at the Snare River plant amounted to \$277,927, while operating expenses were \$231,263. Other income amounted to \$4,099. Thus there was a net income of \$50,763. No reserve for depreciation is set up in the accounts, practice to date being to regard annual repayments on capital account as the equivalent of provision for depreciation.

Park Steamship Company Limited

114. With the exception of seven ships on loan to the United Kingdom Ministry of Supply, all vessels formerly controlled by this company have been declared surplus and sold. Of these, 58 are under charter to the United Kingdom Ministry of Supply and will be delivered to the purchasers when the charter agreements terminate. Operations of the company in the year ended March 31, 1950, resulted in a surplus of \$2,973,838. The company is in the process of discontinuing business activities.

Polymer Corporation Limited

115. This Corporation manufactures synthetic rubber. Gross sales during the year amounted to \$26,009,513, as compared with \$21,563,526 in the previous year. The year's operations resulted in a net profit of \$843,659, as compared with \$403,542 in the previous year.

116. The original construction work was financed out of Consolidated Revenue Fund, but some subsequent capital work was paid for out of the earnings of the Corporation. In all, the capital investment has amounted to \$54,582,380. The adequacy of the annual provision for depreciation and obsolescence has been a matter of concern to the management for some time, post-war experience indicating that it would be prudent to review valuations used in recent years to compute the amount. In the year the management decided to increase the amount to \$3,606,975, and simultaneously to undertake a comprehensive review in order to establish what changes should be made in the basis of computation in order to ensure adequate future provision.

Yukon Territorial Government

117. Moneys received by the Territorial Government are deposited to the credit of the Yukon Consolidated Revenue Fund (section 17 of the Yukon Act, c. 215, R.S.). Under an agreement dated September 14, 1948, the Government of Canada makes annual payments in each of the years 1948 to 1951 to the Territorial Government in consideration of its withdrawal from certain tax fields. The payment was \$211,400 in the last fiscal year.

118. Revenues from taxes, licences, etc., amounted to \$202,838. Profits from sales of alcoholic beverages were \$557,000. The agreement with Canada provides that up to \$185,000 of these profits may be used for territorial administration, etc., but the balance is to be placed to the credit of a special account for the construction of roads and bridges and other projects undertaken to develop the natural resources of the Territory. The Development Fund had a credit balance of \$249,710 on March 31, 1950.

119. A few officers of the Yukon Government are appointed, and their salaries paid, by the Government of Canada. All others are employees of the Yukon Government, which has decided to establish a pension plan for its employees. Deductions from salaries, plus contributions of \$30,000 from Territorial funds, resulted in \$39,795 being in a special account on March 31, 1950. The Territorial authorities are negotiating to the end that a pension scheme be set up under the Annuities Act, but no contract had been completed by March 31, apparently because of a legal doubt: whether the Government of the Yukon is, for the purposes of the Annuities Act, a body corporate or an employer of labour with whom the Minister of Labour may contract.

The audit was facilitated in every way by departmental officers, staffs of the various corporate bodies and by accounting officers, for all of which I record appreciation.

WATSON SELLAR,
Auditor General.

September, 1950.

APPENDIX

Refunds and Remissions

In various statutes provision is made for refunds and remissions, but the general authority is section 33 of the Consolidated Revenue and Audit Act 1931, which reads:

33. (1) The Governor in Council, whenever he deems it right and conducive to the public good, may remit any duty or toll payable to His Majesty, imposed or authorized to be imposed by any Act of the Parliament of Canada, or any forfeiture or pecuniary penalty imposed or authorized to be imposed by any such Act for any contravention of the laws relating to the collection of the revenue, or to the management of any public work producing toll or revenue, although any part of such forfeiture or penalty is given by law to the informer or prosecutor, or to any other person: Provided that no duties of customs or excise, paid to His Majesty on any goods, shall be remitted or refunded on account of such goods having, after the payment of such duties, been lost or destroyed by fire or other unavoidable accident.

(2) Such remission may be total or partial, conditional or unconditional, and may be granted either before or after, or pending any suit or proceeding for the recovery of any duty, toll, penalty or forfeiture, and either before or after any payment thereof has been made or enforced by process or execution; and such remission may be exercised by forbearance from instituting any suit or proceeding for the recovery of any duty, toll, penalty or forfeiture, or, if the same has been already instituted, then by the delay, stay or discontinuance of any such suit or proceeding, or by the forbearance to enforce, or by the stay or abandonment of any execution or process upon any judgment, or by the entry of satisfaction upon any judgment, or by the refund of any sum of money paid to the Minister for such duty, toll, penalty or forfeiture, or whereof payment has been enforced by any execution or process upon any judgment as aforesaid.

(3) If the remission is conditional, the condition, if accepted by the person to whom the remission is accorded, shall be lawful and valid, and the performance thereof, or the remission only, if unconditional, shall have the same effect as if the remission had been made after the duty, toll, penalty or forfeiture had been sued for and recovered; and if the condition is not performed, it may be enforced, or all proceedings may be had as if there had been no remission.

(4) No remission shall be made in any case unless such case has been considered, and the remission, whether total or partial, conditional or unconditional, has been recommended by the Treasury Board, and sanctioned and ordered by the Governor in Council.

(5) Refunds made under the provisions of this Act, or of any other Act, may be paid out of any unappropriated moneys in the Consolidated Revenue Fund.

A. Customs Duties and Excise Duties and Taxes.—On the authority of section 33 above quoted, refunds and remissions of customs duties, excise duties and excise taxes were made during the year to a total of \$1,792,937, exclusive of those for the benefit of non-profit institutions and other governments. Apart from those individually involving sums of \$1,000 or less, and totalling \$44,373, the refunds and remissions were:

Abitibi Power & Paper Co. Ltd., Toronto, Ont.	\$ 2,547
Aeme Machine Company, Windsor, Ont.	1,221
Aetna Biscuit Co. Ltd., Montreal, P.Q.	2,933
Anglo Newfoundland Development Co. Ltd., Grand Falls, Nfld.	79,367
Armco Drainage & Metal Products of Canada Ltd., Guelph, Ont.	8,233
Atlas Steels Limited, Welland, Ont.	39,399
Austin Motor Co. (Canada) Ltd., Toronto, Ont.	146,207
Ayre & Sons Ltd., St. John's, Nfld.	7,552
Baird Ltd., James, St. John's, Nfld.	1,870
Belair, Conrad, Montreal, P.Q.	1,279
Beliveau, Dieudonne, Sherbrooke, P.Q.	2,131
Berry, A. M., Edmonton, Alta.	1,225
Blotube Controls of Canada, Ltd., Montreal, P.Q.	2,686
Bother & Sons Ltd., S., Montreal, P.Q.	2,745
Bowring Brothers Ltd., St. John's, Nfld.	12,634
Branson Ltd., W. D., Toronto, Ont.	7,583
Brisson, Albert, Montreal, P.Q.	2,371
British American Oil Co. Ltd., Toronto, Ont.	557,338
Brown & Company, Toronto, Ont.	1,640

Caldwell Fruit Co. Ltd., Montreal, P.Q.	\$ 3,040
Canada Packers Limited, Toronto, Ont.	46,948
Canadian Motor Lamp Co. Ltd., Windsor, Ont.	2,966
Canadian National Silver Fox Breeders' Association, Summerside, P.E.I.	1,021
Canadian Pacific Railway Company, Montreal, P.Q.	96,847
Carter's Limited, Hamilton, Ont.	2,045
Central Canada Exhibition Association, Ottawa, Ont.	2,475
Commonwealth Electric Corporation Ltd., Welland, Ont.	32,300
Continental Products Limited, Saint John, N.B.	6,461
DeHavilland Aircraft of Canada, Ltd., Toronto, Ont.	5,108
Dominion Engineering Works Ltd., Montreal, P.Q.	2,653
Doric Textile Mills Ltd., St. Johns, P.Q.	10,199
Draper and Sons Inc., Jas., Toronto, Ont.	1,169
Drew Brown Limited, Montreal, P.Q.	1,417
Eaton Co. Ltd., The T., Toronto, Ont.	1,898
Eliosoff & Sons Co., J., Montreal, P.Q.	8,034
Fawcett and Grant Ltd., Huntingdon, P.Q.	4,094
Fiberglas Canada Limited, Oshawa, Ont.	14,380
Finning Tractor & Equipment Co. Ltd., Vancouver, B.C.	2,072
Fishermen's Union Trading Co. Ltd, Port Union, Nfld.	2,632
Fishery Products Ltd., St. John's, Nfld.	20,602
Gazer Mill Stock Supplies, W., Brantford, Ont.	4,355
Greisman & Son (Canada), M. I., Toronto, Ont.	41,948
Grimshy Brick & Tile Co., Grimsby, Ont.	5,059
Hallett Ltd., T., St. John's, Nfld.	2,924
Harvey & Co. Ltd., St. John's, Nfld.	14,477
Heaps, Waterous Ltd., New Westminster, B.C.	2,265
Hickman Co. Ltd., A. E., St. John's, Nfld.	5,054
Hiram Walker & Sons Ltd., Walkerville, Ont.	19,683
Hybert Registered, Montreal, P.Q.	6,103
Job Brothers & Co. Ltd., St. John's, Nfld.	3,952
La Cie Paula, Ltd., Montreal, P.Q.	3,706
Methot & Gagne Engr., Riviere du Loup, P.Q.	5,420
Mitchell & Son Ltd., J. B., St. John's, Nfld.	1,669
Montreal Locomotive Works Ltd., Montreal, P.Q.	9,378
Murray & Co Ltd., A. H., St. John's, Nfld.	1,096
Mutual Brokers Montreal Ltd., Montreal, P.Q.	3,694
Neal Ltd., George, St. John's, Nfld.	2,149
Newfoundland Margarine Co., St. John's, Nfld.	209,012
North Eastern Fish Industries Ltd., Harbour Grace, Nfld.	3,437
Northern Pacific Mfg. Ltd., Vancouver, B.C.	1,157
Overseas Commodities Ltd., Vancouver, B.C.	4,338
Page-Hersey Tubes Ltd., Welland, Ont.	42,032
Pointe Valaine Hotel, Otterburn Park, P.Q.	1,164
Preiswerck Ltd., K. J., Vancouver, B.C.	6,142
Racine & Frere, Joliette, P.Q.	19,199
Regent Brass Foundry, Montreal, P.Q.	5,517
Reiner Trading Company, Montreal, P.Q.	1,138
Rossiter Brokerage Co., St. John's, Nfld.	5,497
Rover Company Ltd., Toronto, Ont.	34,960
Shell Oil Company of Canada, Ltd, Toronto, Ont.	2,000
Simpson Co. Ltd., Chas. S., Toronto, Ont.	12,667
Steers Limited, St. John's, Nfld.	7,643
Swift Canadian Co. Ltd., Toronto, Ont.	22,577
Swyers Co. Ltd., J. T., Bonavista, Nfld.	2,138
Territories Air Service Ltd., Edmonton, Alta.	1,015
Toronto Convention & Tourist Association, Toronto, Ont.	8,156
Tweed Steel Works Ltd, Toronto, Ont.	7,121
Val d'Or Cafe, Montreal, P.Q.	43,175
Wilsil Limited, St. John's, Nfld.	5,566
Winter Ltd., T. M., St. John's, Nfld.	5,287
Yarrows Limited, Esquimalt, B.C.	14,402
Zeigler Shows, Vancouver, B.C.	1,375

1,748,564

B. Refunds and remissions were made, on the authority of section 33 above quoted, with respect to sales tax to a total of \$112,733 on wines and spirits imported from the United Kingdom by provincial liquor control authorities, during the period May 1 to December 31, 1949.

C. The following orders in council, issued during the year on the authority of section 33 above quoted, provide for remissions of customs duty and sales tax in advance of importations made or goods sold:

P.C. 119/4194 of August 18, 1949—authorizes refund or remission to Imperial Oil Limited, Toronto, of customs duty approximating \$550,000 on a mixture of crude petroleum oil and fuel oil to be imported from Colombia (the concession to remain in effect for one year commencing July 25, 1949).

P.C. 17/5072 of October 5, 1949—authorizes refund or remission of customs duty on certain biological products, formerly entitled to entry free of duty under Tariff Item 206a (the concession to remain in effect for one year commencing May 1, 1949).

P.C. 58/393 of January 26, 1950—authorizes refund or remission to Colonial Cordage Company Limited, St. John's, of customs duty amounting to \$3,831 on hemp yarns imported or to be imported from the United Kingdom during the period from December 1, 1949, to July 31, 1950.

P.C. 82/393 of January 26, 1950—authorizes remission (to four manufacturers) of excise tax on sales in Canada of cathode ray television tubes for the period from January 1 to June 30, 1950, the total so remitted not to exceed \$1,500.

With respect to these Orders, it will be noted that the concessions are made in anticipation of duties and taxes being levied, and so have characteristics of legislation.

D. Government Harbours and Piers Act.—Remission of wharfage tolls was also authorized under the authority of section 33 above quoted, to the following:

Ontario Paper Co. Ltd.	\$ 118,768
Howard Smith Paper Mills Ltd.	25,200
Canada Starch Co. Ltd.	15,800

A public wharf was constructed in 1928 at a cost of \$280,000 by the Ontario Paper Co. Ltd. In 1940 the Howard Smith Paper Mills Ltd. reconstructed two public wharves at a cost of \$72,000. The agreement with Canada Starch Co. Ltd. dates from 1931 and contemplated annual remission of tolls to the equivalent of 4 per cent of the capital expenditures made by the company on public property. The remissions took into calculation the value of improvements thus made to public property.

E. Section 50 of the Income Tax Act, as amended by c. 25, Statutes 1949, reads:

50. Notwithstanding anything contained in this or any other Act an exemption from taxation provided for in an international treaty or international agreement binding on Newfoundland before the union of Newfoundland with Canada may be extended by regulation of the Governor in Council to taxation by or under any Act of the Parliament of Canada.

This section was relied upon for the making of Order in Council P.C. 74/1188 of March 8, 1950, which, among other things, provides for:

Customs free entry and refund or remission, where applicable, of customs duty, excise duty and excise taxes paid or ordinarily payable on the importation into Canada or purchase in Canada of goods for use at leased bases established by the Government of the United States in the Province of Newfoundland, as follows:

- (a) Material, equipment, supplies or goods for use in the construction, maintenance, operation or defence of the bases, consigned to, or destined for, the United States Authorities or a contractor;
- (b) Goods for use or consumption aboard United States public vessels of the Army, Navy, Coast Guard or Coast and Geodetic Surveys;
- (c) Goods consigned to the United States Authorities for the use of institutions under Government control known as Post Exchanges, Ships' Service Stores, Commissary Stores or Service Clubs, or for sale thereat to members of the United States forces, or civilian employees of the United States being nationals of the United States and employed in connection with the bases, or members of their families resident with them and not engaged in any business or occupation in Newfoundland;
- (d) The personal belongings or household effects of persons referred to in clause 2(c) and of contractors and their employees being nationals of the United States employed in the construction, maintenance or operation of the bases and present in Newfoundland by reason only of such employment.

Since then, the original Order has been given retroactive effect to April 1, 1949, by P.C. 115/1784 of April 5, 1950. Ordinarily, when the word "taxation" is used in the Income Tax Act, it is presumed to relate to that type of taxation unless the context otherwise indicates. Attention is therefore drawn to the Order in Council.

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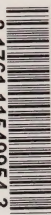
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